

H.R.1 Section-by-Section Summary with Impact Analysis and Fiscal Notes

Section	Content	Impact Analysis	Fiscal Notes
SEC. 2. TABLE OF CONTENTS.	6 The table of contents for this Act is as follows: 7	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 1. Short title.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 2. Table of contents.	TITLE I—COMMITTEE ON AGRICULTURE Subtitle A—Nutrition	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10001. Thrifty food plan.		Limits USDA's ability to increase SNAP benefits through reevaluation of the Thrifty Food Plan, potentially reducing food aid growth.	Likely results in savings by limiting benefit recalculations; exact amount depends on inflation and food price projections.
Sec. 10002. Able bodied adults without dependents work requirements.		Imposes stricter work requirements for SNAP recipients, potentially reducing the number of eligible participants.	Estimated savings from reduced SNAP participation; CBO previously scored similar provisions with multi-billion dollar impacts over 10 years.
Sec. 10003. Able bodied adults without dependents waivers.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10004. Availability of standard utility allowances based on receipt of en-	ergy assistance.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10005. Restrictions on internet expenses.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10006. Matching funds requirements.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 10007.	Administrative cost sharing.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10008. General work requirement age.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10009. National Accuracy Clearinghouse.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10010. Quality control zero tolerance.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10011. National education and obesity prevention grant program repealer.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10012. Alien SNAP eligibility.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10012. Emergency food assistance.	Subtitle B—Investment in Rural America	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10101. Safety net.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10102. Conservation.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10103. Trade.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 10104. Research.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10105. Secure rural schools; forestry.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10106. Energy.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10107. Horticulture.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 10108. Miscellaneous.	TITLE II—COMMITTEE ON ARMED SERVICES	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20001. Enhancement of Department of Defense resources for improving	the quality of life for military personnel.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20002. Enhancement of Department of Defense resources for shipbuilding.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20003. Enhancement of Department of Defense resources for integrated	air and missile defense. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00003 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 4 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20004. Enhancement of Department of Defense resources for munitions	and defense supply chain resiliency.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 20005. Enhancement of Department of Defense resources for scaling low-	cost weapons into production.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20006. Enhancement of Department of Defense resources for improving	the efficiency and cybersecurity of the Department of Defense.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20007. Enhancement of Department of Defense resources for air superi-	ority.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20008. Enhancement of resources for nuclear forces.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20009. Enhancement of Department of Defense resources to improve ca-	pabilities of United States Indo-Pacific Command.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20010. Enhancement of Department of Defense resources for improving	the readiness of the Armed Forces.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20011. Improving Department of Defense border support and counter-	drug missions.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20012. Enhancement of military intelligence programs.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20013. Department of Defense oversight.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20014. Military construction projects authorized.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 20015. Plan required.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 20016. Limitation on availability of funds.	TITLE III—COMMITTEE ON EDUCATION AND WORKFORCE Subtitle A—Student Eligibility	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30001. Student eligibility.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30002. Amount of need; cost of attendance; median cost of college.	Subtitle B—Loan Limits	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30011. Loan Limits.	Subtitle C—Loan Repayment	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30021. Loan repayment.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30022. Deferment; forbearance.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30023. Loan rehabilitation.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30024. Public Service Loan Forgiveness.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30025. Student loan servicing.	Subtitle D—Pell Grants	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 30031. Eligibility.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30032. Workforce pell grants.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30033. Pell shortfall.	Subtitle E—Accountability	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30041. Agreements with institutions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30042. Campus-based aid programs.	Subtitle F—Regulatory Relief	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30051. Regulatory relief.	Subtitle G—Limitation on Authority	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 30061. Limitation on authority of the Secretary to propose or issue regula-	tions and executive actions. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00004 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 5 •HR 1 RH TITLE IV—ENERGY AND COMMERCE Subtitle A—Energy	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41001. Rescissions relating to certain Inflation Reduction Act programs.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41002. FERC certificates and fees for certain energy infrastructure at	international boundaries of the United States.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 41003. Natural gas exports and imports.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41004. Funding for Department of Energy loan guarantee expenses.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41005. Expedited permitting.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41006. Carbon dioxide, hydrogen, and petroleum pipeline permitting.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41007. De-risking Compensation Program.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41008. Strategic Petroleum Reserve.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 41009. Rescissions of previously appropriated unobligated funds.	Subtitle B—Environment PART 1—REPEALS AND RESCISSIONS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42101. Repeal and rescission relating to clean heavy-duty vehicles.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42102. Repeal and rescission relating to grants to reduce air pollution at	ports.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42103. Repeal and rescission relating to Greenhouse Gas Reduction Fund.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 42104. Repeal and rescission relating to diesel emissions reductions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42105. Repeal and rescission relating to funding to address air pollution.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42106. Repeal and rescission relating to funding to address air pollution	at schools.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42107. Repeal and rescission relating to low emissions electricity program.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42108. Repeal and rescission relating to funding for section 211(o) of the	Clean Air Act.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42109. Repeal and rescission relating to funding for implementation of the	American Innovation and Manufacturing Act.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42110. Repeal and rescission relating to funding for enforcement tech-	nology and public information.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42111. Repeal and rescission relating to greenhouse gas corporate report-	ing.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42112. Repeal and rescission relating to environmental product declaration	assistance.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42113. Repeal of funding for methane emissions and waste reduction in-	centive program for petroleum and natural gas systems.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 42114. Repeal and rescission relating to greenhouse gas air pollution plans	and implementation grants.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42115. Repeal and rescission relating to Environmental Protection Agency	efficient, accurate, and timely reviews.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42116. Repeal and rescission relating to low-embodied carbon labeling for	construction materials.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42117. Repeal and rescission relating to environmental and climate justice	block grants. PART 2—REPEAL OF EPA RULE RELATING TO MULTI-POLLUTANT EMISSIONS STANDARDS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42201. Repeal of EPA rule relating to multi-pollutant emissions standards	for light- and medium-duty vehicles. PART 3—REPEAL OF NHTSA RULE RELATING TO CAFE STANDARDS VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00005 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 6 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 42301. Repeal of NHTSA rule relating to CAFE standards for passenger	cars and light trucks. Subtitle C—Communications PART 1—SPECTRUM AUCTIONS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 43101. Identification and auction of spectrum.	PART 2—ARTIFICIAL INTELLIGENCE AND INFORMATION TECHNOLOGY MODERNIZATION	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 43201. Artificial intelligence and information technology modernization ini-	tiative. Subtitle D—Health PART 1—MEDICAID SUBPART A—REDUCING FRAUD AND IMPROVING ENROLLMENT PROCESSES	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44101. Moratorium on implementation of rule relating to eligibility and	enrollment in Medicare Savings Programs.	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 44102. Moratorium on implementation of rule relating to eligibility and	enrollment for Medicaid, CHIP, and the Basic Health Program.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44103. Ensuring appropriate address verification under the Medicaid and	CHIP programs.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44104. Modifying certain State requirements for ensuring deceased individuals do not remain enrolled.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44105. Medicaid provider screening requirements.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44106. Additional Medicaid provider screening requirements.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44107. Removing good faith waiver for payment reduction related to certain erroneous excess payments under Medicaid.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44108. Increasing frequency of eligibility redeterminations for certain individuals.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44109. Revising home equity limit for determining eligibility for long-term care services under the Medicaid program.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44110. Prohibiting Federal financial participation under Medicaid and	CHIP for individuals without verified citizenship, nationality, or satisfactory immigration status.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44111. Reducing expansion FMAP for certain States providing payments	for health care furnished to certain individuals. SUBPART B—	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	PREVENTING WASTEFUL SPENDING	impact, and implementation challenges.	
Sec. 44121. Moratorium on implementation of rule relating to staffing stand-	ards for long-term care facilities under the Medicare and Medicaid programs.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44122. Modifying retroactive coverage under the Medicaid and CHIP pro-	grams.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44123. Ensuring accurate payments to pharmacies under Medicaid.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44124. Preventing the use of abusive spread pricing in Medicaid.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44125. Prohibiting Federal Medicaid and CHIP funding for gender transi-	tion procedures for minors.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44126. Federal payments to prohibited entities.	SUBPART C—STOPPING ABUSIVE FINANCING PRACTICES VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00006 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 7 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44131. Sunseting eligibility for increased FMAP for new expansion	States.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44132. Moratorium on new or increased provider taxes.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44133. Revising the payment limit for certain State directed payments.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 44134. Requirements regarding waiver of uniform tax requirement for	Medicaid provider tax.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44135. Requiring budget neutrality for Medicaid demonstration projects	under section 1115. SUBPART D—INCREASING PERSONAL ACCOUNTABILITY	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44141. Requirement for States to establish Medicaid community engage-	ment requirements for certain individuals.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44142. Modifying cost sharing requirements for certain expansion individ-	uals under the Medicaid program. PART 2—AFFORDABLE CARE ACT	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44201. Addressing waste, fraud, and abuse in the ACA Exchanges.	PART 3—IMPROVING AMERICANS' ACCESS TO CARE	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44301. Expanding and clarifying the exclusion for orphan drugs under the	Drug Price Negotiation Program.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44302. Streamlined enrollment process for eligible out-of-state providers	under Medicaid and CHIP.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44303. Delaying DSH reductions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44304. Modifying update to the conversion factor under the physician fee	schedule under the Medicare program.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 44305. Modernizing and Ensuring PBM Accountability.	TITLE V—COMMITTEE ON FINANCIAL SERVICES	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 50001. Green and resilient retrofit program for multifamily family hous-	ing.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 50002. Public Company Accounting Oversight Board.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 50003. Bureau of Consumer Financial Protection.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 50004. Consumer Financial Civil Penalty Fund.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 50005. Financial Research Fund.	TITLE VI—COMMITTEE ON HOMELAND SECURITY	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 60001. Border barrier system construction, invasive species, and border se-	curity facilities improvements.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 60002. U.S. Customs and Border Protection personnel and fleet vehicles.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 60003. U.S. Customs and Border Protection technology, National Vetting	Center, and other efforts to enhance border security.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 60004. State and local law enforcement presidential residence protection.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 60005. State homeland security grant program.	TITLE VII—COMMITTEE ON THE JUDICIARY Subtitle A—	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	Immigration Matters PART 1— IMMIGRATION FEES	impact, and implementation challenges.	
Sec. 70001. Applicability of the immigration laws.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70002. Asylum fee.	VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00007 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 8 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70003. Employment authorization document fees.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70004. Parole fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70005. Special immigrant juvenile fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70006. Temporary protected status fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70007. Unaccompanied alien child sponsor fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70008. Visa integrity fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70009. Form I–94 fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 70010. Yearly asylum fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70011. Fee for continuances granted in immigration court proceedings.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70012. Fee relating to renewal and extension of employment authorization	for parolees.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70013. Fee relating to termination, renewal, and extension of employment	authorization for asylum applicants.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70014. Fee relating to renewal and extension of employment authorization	for aliens granted temporary protected status.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70015. Diversity immigrant visa fees.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70016. EOIR fees.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70017. ESTA fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70018. Immigration user fees.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70019. EVUS fee.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 70020. Fee for sponsor of unaccompanied alien child who fails to appear	in immigration court.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70021. Fee for aliens ordered removed in absentia.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70022. Customs and Border Protection inadmissible alien apprehension	fee.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70023. Amendment to authority to apply for asylum.	PART 2—USE OF FUNDS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70100. Executive Office for Immigration Review.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70101. Adult alien detention capacity and family residential centers.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70102. Retention and signing bonuses for U.S. Immigration and Customs	Enforcement personnel.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70103. Hiring of additional U.S. Immigration and Customs Enforcement	personnel.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70104. U.S. Immigration and Customs Enforcement hiring capability.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70105. Transportation and removal operations.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 70106. Information technology investments.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70107. Facilities upgrades.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70108. Fleet modernization.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70109. Promoting family unity.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70110. Funding section 287(g) of the Immigration and Nationality Act.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70111. Compensation for incarceration of criminal aliens.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70112. Office of the Principal Legal Advisor.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70113. Return of aliens arriving from contiguous territory.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70114. State and local participation in homeland security efforts.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70115. Unaccompanied alien children capacity.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 70116. Department of Homeland Security criminal and gang checks for	unaccompanied alien children.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70117. Department of Health and Human Services criminal and gang	checks for unaccompanied alien children.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70118. Information about sponsors and adult residents of sponsor house-	holds.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70119. Repatriation of unaccompanied alien children.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70120. United States Secret Service.	VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00008 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 9 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70121. Combating drug trafficking and illegal drug use.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70122. Investigating and prosecuting immigration related matters.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70123. Expedited removal for criminal aliens.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70124. Removal of certain criminal aliens without further hearing.	Subtitle B—Regulatory Matters	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70200. Review of agency rulemaking.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 70201. Congressional review act compliance.	Subtitle C—Other Matters	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70300. Limitation on donations made pursuant to settlement agreements	to which the United States is a party.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70301. Solicitation of orders defined.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 70302. Restriction of funds.	TITLE VIII—COMMITTEE ON NATURAL RESOURCES Subtitle A—Energy and Mineral Resources PART I—OIL AND GAS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80101. Onshore oil and gas lease sales.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80102. Noncompetitive leasing.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80103. Permit fees.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80104. Permitting fee for non-Federal land.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80105. Reinstate reasonable royalty rates.	PART II—GEOTHERMAL	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80111. Geothermal leasing.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 80112. Geothermal royalties.	PART III—ALASKA	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80121. Coastal plain oil and gas leasing.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80122. National Petroleum Reserve—Alaska.	PART IV—MINING	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80131. Superior National Forest lands in Minnesota.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80132. Ambler Road in Alaska.	PART V—COAL	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80141. Coal leasing.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80142. Future coal leasing.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80143. Coal royalty.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80144. Authorization to mine Federal minerals.	PART VI—NEPA	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80151. Project sponsor opt-in fees for environmental reviews.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 80152. Rescission relating to environmental and climate data collection.	PART VII—MISCELLANEOUS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80161. Protest fees.	VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00009 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 10 •HR 1 RH PART VIII—OFFSHORE OIL AND GAS LEASING	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80171. Mandatory offshore oil and gas lease sales.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80172. Offshore commingling.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80173. Limitations on amount of distributed qualified outer Continental	Shelf revenues. PART IX—RENEWABLE ENERGY	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80181. Renewable energy fees on Federal lands.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80182. Renewable energy revenue sharing.	Subtitle B—Water, Wildlife, and Fisheries	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80201. Rescission of funds for investing in coastal communities and cli-	mate resilience.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80202. Rescission of funds for facilities of National Oceanic and Atmos-	pheric Administration and national marine sanctuaries.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 80203. Surface water storage enhancement.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80204. Water conveyance enhancement.	Subtitle C—Federal Lands	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80301. Prohibition on the Implementation of the Rock Springs Field Of-	Office, Wyoming, Resource Management Plan.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80302. Prohibition on the Implementation of the Buffalo Field Office, Wy-	oming, Resource Management Plan.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80303. Prohibition on the Implementation of the Miles City Field Office,	Montana, Resource Management Plan.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80304. Prohibition on the Implementation of the North Dakota Resource	Management Plan.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80305. Prohibition on the Implementation of the Colorado River Valley	Field Office and Grand Junction Field Office Resource Management Plans.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80306. Rescission of Forest Service Funds.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80307. Rescission of National Park Service and Bureau of Land Management Funds.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80308. Rescission of Bureau of Land Management and National Park	Service Funds.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 80309. Rescission of National Park Service Funds.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80310. Celebrating America's 250th Anniversary.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80311. Long-Term Contracts for the Forest Service.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80312. Long-Term Contracts for the Bureau of Land Management.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80313. Timber production for the Forest Service.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80314. Timber Production for the Bureau of Land Management.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80315. Bureau of Land Management Land in Nevada.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80316. Forest Service Land in Nevada.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 80317. Federal land in Utah.	TITLE IX—COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 90001. Increase in FERS employee contribution requirements.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 90002. Elimination of FERS annuity supplement.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 90003. High-5 average pay for calculating CSRS and FERS pension.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 90004. Election for at-will employment and lower FERS contributions for	new Federal civil service hires. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00010 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 11 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 90005. Filing fee for Merit Systems Protection Board claims and appeals.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 90006. FEHB protection.	TITLE X—COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100001. Coast Guard assets necessary to secure the maritime border and	interdict migrants and drugs.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100002. Changes to mandatory benefits programs to allow selected reserve	orders for preplanned missions to secure maritime borders and interdict persons and drugs.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100003. Vessel tonnage duties.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100004. Registration fee on motor vehicles.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 100005. Deposit of registration fee on motor vehicles.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100006. Motor carrier data.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100007. IRA rescissions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100008. Air traffic control staffing and modernization.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 100009. John F. Kennedy Center for the Performing Arts appropriations.	TITLE XI—COMMITTEE ON WAYS AND MEANS, “THE ONE, BIG, BEAUTIFUL BILL”	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110000. References to the Internal Revenue Code of 1986, etc.	Subtitle A—Make American Families and Workers Thrive Again PART 1—PERMANENTLY PREVENTING TAX HIKES ON AMERICAN FAMILIES AND WORKERS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110001. Extension of modification of rates.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110002. Extension of increased standard deduction and temporary en-	hancement.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110003. Termination of deduction for personal exemptions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110004. Extension of increased child tax credit and temporary enhance-	ment.	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 110005. Extension of deduction for qualified business income and perma-	nent enhancement.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110006. Extension of increased estate and gift tax exemption amounts and	permanent enhancement.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110007. Extension of increased alternative minimum tax exemption and	phase-out thresholds.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110008. Extension of limitation on deduction for qualified residence inter-	est.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110009. Extension of limitation on casualty loss deduction.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110010. Termination of miscellaneous itemized deduction.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110011. Limitation on tax benefit of itemized deductions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110012. Termination of qualified bicycle commuting reimbursement exclu-	sion.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110013. Extension of limitation on exclusion and deduction for moving ex-	penses.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110014. Extension of limitation on wagering losses.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 110015. Extension of increased limitation on contributions to ABLE ac-	counts and permanent enhancement.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110016. Extension of savers credit allowed for ABLE contributions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110017. Extension of rollovers from qualified tuition programs to ABLE	accounts permitted. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00011 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 12 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110018. Extension of treatment of certain individuals performing services	in the Sinai Peninsula and enhancement to include additional areas.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110019. Extension of exclusion from gross income of student loans dis-	charged on account of death or disability. PART 2—ADDITIONAL TAX RELIEF FOR AMERICAN FAMILIES AND WORKERS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110101. No tax on tips.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110102. No tax on overtime.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110103. Enhanced deduction for seniors.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110104. No tax on car loan interest.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 110105. Enhancement of employer-provided child care credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110106. Extension and enhancement of paid family and medical leave	credit.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110107. Enhancement of adoption credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110108. Recognizing Indian tribal governments for purposes of deter-	mining whether a child has special needs for purposes of the adoption credit.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110109. Tax credit for contributions of individuals to scholarship granting	organizations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110110. Additional elementary, secondary, and home school expenses	treated as qualified higher education expenses for purposes of 529 accounts.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110111. Certain postsecondary credentialing expenses treated as qualified	higher education expenses for purposes of 529 accounts.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110112. Reinstatement of partial deduction for charitable contributions of	individuals who do not elect to itemize.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110113. Exclusion for certain employer payments of student loans under	educational assistance programs made permanent and adjusted for inflation.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110114. Extension of rules for treatment of certain disaster-related per-	sonal casualty losses.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 110115. MAGA accounts.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110116. MAGA accounts contribution pilot program.	PART 3—INVESTING IN HEALTH OF AMERICAN FAMILIES AND WORKERS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110201. Treatment of health reimbursement arrangements integrated with	individual market coverage.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110202. Participants in CHOICE arrangement eligible for purchase of Ex-	change insurance under cafeteria plan.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110203. Employer credit for CHOICE arrangement.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110204. Individuals entitled to part A of Medicare by reason of age al-	lowed to contribute to health savings accounts.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110205. Treatment of direct primary care service arrangements.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110206. Allowance of bronze and catastrophic plans in connection with	health savings accounts.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110207. On-site employee clinics.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110208. Certain amounts paid for physical activity, fitness, and exercise	treated as amounts paid for medical care.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 110209. Allow both spouses to make catch-up contributions to the same	health savings account.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110210. FSA and HRA terminations or conversions to fund HSAs.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110211. Special rule for certain medical expenses incurred before estab-	lishment of health savings account. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00012 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 13 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110212. Contributions permitted if spouse has health flexible spending ar-	rangement.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110213. Increase in health savings account contribution limitation for cer-	tain individuals.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 110214. Regulations.	Subtitle B—Make Rural America and Main Street Grow Again PART 1—EXTENSION OF TAX CUTS AND JOBS ACT REFORMS FOR RURAL AMERICA AND MAIN STREET	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111001. Extension of special depreciation allowance for certain property.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111002. Deduction of domestic research and experimental expenditures.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111003. Modified calculation of adjusted taxable income for purposes of	business interest deduction.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 111004. Extension of deduction for foreign-derived intangible income and	global intangible low-taxed income.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111005. Extension of base erosion minimum tax amount.	PART 2—ADDITIONAL TAX RELIEF FOR RURAL AMERICA AND MAIN STREET	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111101. Special depreciation allowance for qualified production property.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111102. Renewal and enhancement of opportunity zones.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111103. Increased dollar limitations for expensing of certain depreciable	business assets.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111104. Repeal of revision to de minimis rules for third party network	transactions.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111105. Increase in threshold for requiring information reporting with re-	spect to certain payees.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111106. Repeal of excise tax on indoor tanning services.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111107. Exclusion of interest on loans secured by rural or agricultural real	property.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111108. Treatment of certain qualified sound recording productions.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 111109. Modifications to low-income housing credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111110. Increased gross receipts threshold for small manufacturing busi-	nesses.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111111. Global intangible low-taxed income determined without regard to	certain income derived from services performed in the Virgin Islands.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111112. Extension and modification of clean fuel production credit.	PART 3—INVESTING IN THE HEALTH OF RURAL AMERICA AND MAIN STREET	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 111201. Expanding the definition of rural emergency hospital under the	Medicare program. Subtitle C—Make America Win Again PART 1—WORKING FAMILIES OVER ELITES	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112001. Termination of previously-owned clean vehicle credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112002. Termination of clean vehicle credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112003. Termination of qualified commercial clean vehicles credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112004. Termination of alternative fuel vehicle refueling property credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112005. Termination of energy efficient home improvement credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

Sec. 112006. Termination of residential clean energy credit.	VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00013 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 14 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112007. Termination of new energy efficient home credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112008. Phase-out and restrictions on clean electricity production credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112009. Phase-out and restrictions on clean electricity investment credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112010. Repeal of transferability of clean fuel production credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112011. Restrictions on carbon oxide sequestration credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112012. Phase-out and restrictions on zero-emission nuclear power produc-	tion credit.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112013. Termination of clean hydrogen production credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112014. Phase-out and restrictions on advanced manufacturing production	credit.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112015. Phase-out of credit for certain energy property.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 112016. Income from hydrogen storage, carbon capture added to quali-	ifying income of certain publicly traded partnerships treated as corporations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112017. Limitation on amortization of certain sports franchises.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112018. Limitation on individual deductions for certain State and local	taxes, etc.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112019. Excessive employee remuneration from controlled group members	and allocation of deduction.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112020. Expanding application of tax on excess compensation within tax-	exempt organizations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112021. Modification of excise tax on investment income of certain private	colleges and universities.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112022. Increase in rate of tax on net investment income of certain pri-	vate foundations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112023. Certain purchases of employee-owned stock disregarded for pur-	poses of foundation tax on excess business holdings.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112024. Unrelated business taxable income increased by amount of certain	fringe benefit expenses for which deduction is disallowed.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112025. Name and logo royalties treated as unrelated business taxable in-	come.	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 112026. Exclusion of research income limited to publicly available re-	search.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112027. Limitation on excess business losses of noncorporate taxpayers.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112028. 1-percent floor on deduction of charitable contributions made by	corporations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112029. Enforcement of remedies against unfair foreign taxes.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112030. Reduction of excise tax on firearms silencers.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112031. Modifications to de minimis entry privilege for commercial ship-	ments.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112032. Limitation on drawback of taxes paid with respect to substituted	merchandise. PART 2—REMOVING TAXPAYER BENEFITS FOR ILLEGAL IMMIGRANTS	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112101. Permitting premium tax credit only for certain individuals.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112102. Certain aliens treated as ineligible for premium tax credit.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112103. Disallowing premium tax credit during periods of Medicaid ineli-	gibility due to alien status.	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 112104. Limiting Medicare coverage of certain individuals.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112105. Excise tax on remittance transfers.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112106. Social security number requirement for American opportunity and	lifetime learning credits. PART 3— PREVENTING FRAUD, WASTE, AND ABUSE VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00014 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 15 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112201. Requiring Exchange verification of eligibility for health plan.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112202. Disallowing premium tax credit in case of certain coverage en-	rolled in during special enrollment period.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112203. Eliminating limitation on recapture of advance payment of pre-	mium tax credit.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112204. Implementing artificial intelligence tools for purposes of reducing	and recouping improper payments under Medicare.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112205. Enforcement provisions with respect to COVID-related employee	retention credits.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112206. Earned income tax credit reforms.		To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

		impact, and implementation challenges.	
Sec. 112207. Task force on the termination of Direct File.		To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112208. Postponement of tax deadlines for hostages and individuals	wrongfully detained abroad.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112209. Termination of tax-exempt status of terrorist supporting organi-	zations.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112210. Increase in penalties for unauthorized disclosures of taxpayer in-	formation.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 112211. Restriction on regulation of contingency fees with respect to tax	returns, etc. Subtitle D—Increase in Debt Limit	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
Sec. 113001. Modification of limitation on the public debt.	TITLE I—COMMITTEE ON 1 AGRICULTURE 2 Subtitle A— Nutrition 3	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 10001. THRIFTY FOOD PLAN.	4 Section 3(u) of the Food and Nutrition Act of 2008 5 (7 U.S.C. 2012(u)) is amended to read as follows: 6 “(u)(1) ‘Thrifty food plan’ means the diet required 7 to feed a family of 4 persons consisting of a man and a 8 woman 20 through 50, a child 6 through 8, and a child 9 9 through 11 years of age, based on relevant market bas-10 kets that shall only be changed pursuant to paragraph (3). 11 The cost of such diet shall be the basis for uniform allot- 12 ments for all households regardless of their	Limits USDA’s ability to increase SNAP benefits through reevaluation of the Thrifty Food Plan, potentially reducing food aid growth.	Likely results in savings by limiting benefit recalculations; exact amount depends on inflation and food price projections.

	<p>actual com- 13 position. The Secretary shall only adjust the cost of the 14 diet as specified in paragraphs (2) and (4). 15 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00015 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>16 •HR 1 RH “(2) HOUSEHOLD ADJUSTMENTS.—The Secretary 1 shall make household-size adjustments based on the fol- 2 lowing ratios of household size as a percentage of the max- 3 imum 4- person allotment: 4 “(A) For a 1- person household, 30 percent. 5 “(B) For a 2-person household, 55 percent. 6 “(C) For a 3-person household, 79 percent. 7 “(D) For a 4-person household, 100 percent. 8 “(E) For a 5-person household, 119 percent. 9 “(F) For a 6-person household, 143 percent. 10 “(G) For a 7-person household, 158 percent. 11 “(H) For an 8-person household, 180 percent. 12 “(I) For a 9-person household, 203 percent. 13 “(J) For a 10-person household, 224 percent. 14 “(K) For households with more than 10 per- 15 sons, such adjustment for each additional person 16 shall be 224 percent plus the product of 21 percent 17 and the difference in the number of persons in the 18 household and 10. 19 “(3) REEVALUATION OF MARKET BASKETS.— 20 “(A) EVALUATION.—Not earlier than Oc- 21 tober 1, 2028, and at not</p>		
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	<p>more frequently than 22 5-year intervals thereafter, the Secretary may 23 reevaluate the market baskets of the thrifty 24 food plan taking into consideration current food 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00016 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 17 •HR 1 RH prices, food composition data, consumption pat- 1 terns, and dietary guidance. 2 “(B) NOTICE.—Prior to any update of the 3 market baskets of the thrifty food plan based 4 on a reevaluation pursuant to subparagraph 5 (A), the methodology and results of any such 6 revelation shall be published in the Federal 7 Register with an opportunity for comment of 8 not less than 60 days. 9 “(C) COST NEUTRALITY.—The Secretary 10 shall not increase the cost of the thrifty food 11 plan based on a reevaluation or update under 12 this paragraph. 13 “(4) ALLOWABLE COST ADJUSTMENTS.—On 14 October 1 immediately following the effective date of 15 this paragraph and on each October 1 thereafter, 16 the Secretary shall— 17 “(A) adjust the cost of the thrifty food 18 plan to reflect changes in the Consumer Price 19 Index for All Urban Consumers, published by 20 the Bureau of Labor Statistics of the Depart- 21 ment of Labor, for the most recent 12-month 22 period</p>	
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	<p>ending in June; 23 “(B) make cost adjustments in the thrifty 24 food plan for urban and rural parts of Hawaii 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00017 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 18 •HR 1 RH and urban and rural parts of Alaska to reflect 1 the cost of food in urban and rural Hawaii and 2 urban and rural Alaska provided such cost ad- 3 justment shall not exceed the rate of increase 4 described in the Consumer Price Index for All 5 Urban Consumers, published by the Bureau of 6 Labor Statistics of the Department of Labor, 7 for the most recent 12-month period ending in 8 June; and 9 “(C) make cost adjustments in the sepa- 10 rate thrifty food plans for Guam and the Virgin 11 Islands of the United States to reflect the cost 12 of food in those States, but not to exceed the 13 cost of food in the 50 States and the District 14 of Columbia, provided that such cost adjust- 15 ment shall not exceed the rate of increase de- 16 scribed in the Consumer Price Index for All 17 Urban Consumers, published by the Bureau of 18 Labor Statistics of the Department of Labor, 19 for the most recent 12-month period ending in 20 June.”. 21</p>		
SEC. 10002. ABLE BODIED ADULTS WITHOUT DEPENDENTS	<p>22 WORK REQUIREMENTS. 23 (a) Section 6(o)(3) of the Food and Nutrition Act 24 of 2008 is amended to read as follows: 25 VerDate Sep 11 2014 02:44 May</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00018 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>19 •HR 1 RH “(3) EXCEPTION.— Paragraph (2) shall not 1 apply to an individual if the individual is—</p> <p>2 “(A) under 18 or over 65 years of age; 3 “(B) medically certified as physically or 4 mentally unfit for employment; 5 “(C) a parent or other member of a house- 6 hold with responsibility for a dependent child 7 under 7 years of age; 8 “(D) otherwise exempt under subsection 9 (d)(2); 10 “(E) a pregnant woman; 11 “(F) currently homeless; 12 “(G) a veteran; 13 “(H) 24 years of age or younger and was 14 in foster care under the responsibility of a State 15 on the date of attaining 18 years of age or such 16 higher age as the State has elected under sec- 17 tion 475(8)(B)(iii) of the Social Security Act 18 (42 U.S.C. 675(8)(B)(iii)); or 19 “(I) responsible for a dependent child 7 20 years of age or older and is married to, and re- 21 sides with, an individual who is in compliance 22 with the requirements of paragraph (2).”. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00019 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>20 •HR 1 RH (b) SUNSET PROVISION.—The exceptions in subpara- 1 graphs (F) through (H)</p>	
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	shall cease to have effect on October 1, 2030. 3		
SEC. 10003. ABLE BODIED ADULTS WITHOUT DEPENDENTS	<p>4 WAIVERS. 5 Section 6(o) of the Food and Nutrition Act of 2008 6 (7 U.S.C. 2015(o)) is amended— 7 (1) by amending paragraph (4)(A) to read as 8 follows: 9 “(A) IN GENERAL.—On the request of a 10 State agency and with the support of the chief 11 executive officer of the State, the Secretary may 12 waive the applicability of paragraph (2) for not 13 more than 12 consecutive months to any group 14 of individuals in the State if the Secretary 15 makes a determination that the county, or 16 county-equivalent (as recognized by the Census 17 Bureau) in which the individuals reside has an 18 unemployment rate of over 10 percent.”; and 19 (2) in paragraph (6)(F) by striking “8 percent” 20 and inserting “1 percent”. 21</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00020 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 21 •HR 1 RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 10004. AVAILABILITY OF STANDARD UTILITY ALLOW-	<p>1 ANCES BASED ON RECEIPT OF ENERGY AS- 2 SISTANCE. 3 (a) ALLOWANCE TO RECIPIENTS OF ENERGY ASSIST- 4 ANCE.— 5 (1) STANDARD UTILITY ALLOWANCE.—Section 6 5(e)(6)(C)(iv)(I) of the of the Food and Nutrition 7 Act of 2008 (7 U.S.C. 2014(e)(6)(C)(iv)(I)) is 8 amended by inserting “with an elderly or disabled 9 member”</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>after “households”. 10 (2) CONFORMING AMENDMENTS.—Section 11 2605(f)(2)(A) of the Low-Income Home Energy Assistance Act is amended by inserting “received by a 13 household with an elderly or disabled member” before “, consistent with section 5(e)(6)(C)(iv)(I)”. 15 (b) THIRD-PARTY ENERGY ASSISTANCE PAYMENTS.—Section 5(k)(4) of the Food and Nutrition Act 17 of 2008 (7 U.S.C. 2014(k)(4)) is amended—18 (1) in subparagraph (A) by inserting “without 19 an elderly or disabled member” after “household” 20 the 1st place it appears; and 21 (2) in subparagraph (B) by inserting “with an 22 elderly or disabled member” after “household” the 23 1st place it appears. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00021 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 22 •HR 1 RH</p>		
SEC. 10005. RESTRICTIONS ON INTERNET EXPENSES.	<p>1 Section 5(e)(6) of the Food and Nutrition Act of 2 2008 (7 U.S.C. 2014(e)(6)) is amended by adding at the 3 end the following: 4 “(E) RESTRICTIONS ON INTERNET EXPENSES.—Service fees associated with internet 6 connection, including, but not limited to, 7 monthly subscriber fees (i.e., the base rate paid 8 by the household each month in order to receive 9 service, which may include high-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>speed internet), 10 taxes and fees charged to the household by the 11 provider that recur on regular bills, the cost of 12 modem rentals, and fees charged by the pro- 13 vider for initial installation, shall not be used in 14 computing the excess shelter expense deduc- 15 tion.”.</p> <p>16</p>		
SEC. 10006. MATCHING FUNDS REQUIREMENTS.	<p>17 (a) IN GENERAL.—Section 4(a) of the Food and Nu- 18 trition Act of 2008 (7 U.S.C. 2013(a)) is amended— 19 (1) by striking “(a) Subject to” and inserting 20 the following: 21 “(a) PROGRAM.— 22 “(1) ESTABLISHMENT.—Subject to”; and 23 (2) by adding at the end the following: 24 “(2) MATCHING FUNDS REQUIREMENTS.— 25 “(A) IN GENERAL.— 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00022 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 23 •HR 1 RH “(i) FEDERAL SHARE.—Subject to sub- 1 paragraph (B), the Federal share of the cost of 2 allotments described in paragraph (1) in a fis- 3 cal year shall be— 4 “(I) for each of fiscal years 2026 and 5 2027, 100 percent; and 6 “(II) for fiscal year 2028 and each 7 fiscal year thereafter, 95 percent. 8 “(ii) STATE SHARE.—Subject to subpara- 9 graph (B), the State share of the cost of allot- 10 ments described in paragraph (1) in a fiscal 11 year shall be— 12 “(I) for each of fiscal years 2026 and 13</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2027, 0 percent; and 14 “(II) for fiscal year 2028 and each 15 fiscal year thereafter, 5 percent. 16 “(B) STATE QUALITY CONTROL INCENTIVE.— 17 Beginning in fiscal year 2028, any State that has a 18 payment error rate, as defined in section 16, for the 19 most recent complete fiscal year for which data is 20 available, of— 21 “(i) equal to or greater than 6 percent but 22 less than 8 percent, shall have its Federal share 23 of the cost of allotments described in paragraph 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00023 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>24 •HR 1 RH (1) for the current fiscal year equal 85 percent, 1 and its State share equal 15 percent; 2 “(ii) equal to or greater than 8 percent but 3 less than 10 percent, shall have its Federal 4 share of the cost of allotments described in 5 paragraph (1) for the current fiscal year equal 6 80 percent, and its State share equal 20 per- 7 cent; and 8 “(iii) equal to or greater than 10 percent, 9 shall have its Federal share of the cost of allot- 10 ments described in paragraph (1) for the cur- 11 rent fiscal year equal 75 percent, and its State 12 share equal 25 percent.”. 13 (b) RULE OF CONSTRUCTION.—The Secretary of Ag- 14 riculture may not pay towards the cost of allotments de- 15 scribed in paragraph (1) of section 4(a) of the Food and 16</p>		
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	Nutrition Act of 2008 (7 U.S.C. 2013(a)), as designated 17 by subsection (a), an amount greater than the applicable 18 Federal share described in paragraph (2) of such section 19 4(a), as added by subsection (a). 20		
SEC. 10007. ADMINISTRATIVE COST SHARING.	21 Section 16(a) of the Food and Nutrition Act of 2008 22 (7 U.S.C. 2025(a)) is amended by striking “50 per cen- 23 tum” and inserting “25 percent”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00024 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 25 •HR 1 RH	Reduces federal reimbursement for state administrative costs, shifting more burden to states.	Federal savings estimated from reduced 50% to 25% match; state cost increases not offset by federal aid.
SEC. 10008. GENERAL WORK REQUIREMENT AGE.	1 Section 6(d) of the Food and Nutrition Act of 2008 2 (7 U.S.C. 2015(d)) is amended— 3 (1) in paragraph (1)(A), in the matter pre- 4 ceding clause (i), by striking “over the age of 15 and 5 under the age of 60” and inserting “over the age of 6 17 and under the age of 65”; and 7 (2) in paragraph (2)— 8 (A) by striking “child under age six” and 9 inserting “child under age seven”; and 10 (B) by striking “between 1 and 6 years of 11 age” and inserting “between 1 and 7 years of 12 age”. 13	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 10009. NATIONAL ACCURACY CLEARINGHOUSE.	14 Section 11(x)(2) of the Food and Nutrition Act of 15 2008 (7 U.S.C. 2020(x)(2)) is amended by adding at the 16 end the following: 17 “(D) DATA SHARING TO PREVENT OTHER 18 MULTIPLE ISSUANCES.—A State agency shall 19 use each indication of multiple	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>issuance, or each 20 indication that an individual receiving supple- 21 mental nutrition assistance program benefits in 22 1 State has applied to receive supplemental nu- 23 trition assistance program benefits in another 24 State, to prevent multiple issuances of other 25 Federal and State assistance program benefits 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00025 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 26 •HR 1 RH that a State agency administers through the in- 1 tegrated eligibility system that the State uses to 2 administer the supplemental nutrition assist- 3 ance program in the State.”. 4</p>		
SEC. 10010. QUALITY CONTROL ZERO TOLERANCE.	<p>5 Section 16(c)(1)(A)(ii) of the Food and Nutrition Act 6 of 2008 (7 U.S.C. 2025(c)(1)(A)(ii)) is amended— 7 (1) in subclause (I), by striking “and” at the 8 end; 9 (2) in subclause (II)— 10 (A) by striking “fiscal year thereafter” and 11 inserting “of fiscal years 2015 through 2025”; 12 and 13 (B) by striking the period at the end and 14 inserting “; and”; and 15 (3) by adding at the end the following: 16 “(III) for each fiscal year there- 17 after, \$0.”. 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 10011. NATIONAL EDUCATION AND OBESITY PREVEN-	<p>19 TION GRANT PROGRAM REPEALER. 20 The Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.) is amended by striking section 28 (7 U.S.C. 22 2036a). 23 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	21, 2025 Jkt 059200 PO 00000 Frm 00026 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 27 •HR 1 RH		
SEC. 10012. ALIEN SNAP ELIGIBILITY.	1 Section 6(f) of the Food and Nutrition Act of 2008 2 (7 U.S.C. 2015(f)) is amended— 3 (1) in the 1st sentence— 4 (A) by striking “No” and inserting “In ad- 5 dition to the limitations on eligibility in the Per- 6 sonal Responsibility and Work Opportunity 7 Reconciliation Act of 1996, no”; and 8 (B) by striking “; or (C) an alien who en- 9 tered the United States prior to June 30, 1948, 10 or such subsequent date as is enacted by law, 11 has continuously maintained his or her resi- 12 dence in the United States since then, and is 13 not ineligible for citizenship, but who is deemed 14 to be lawfully admitted for permanent residence 15 as a result of an exercise of discretion by the 16 Attorney General pursuant to section 249 of 17 the Immigration and Nationality Act (8 U.S.C. 18 1259); or (D) an alien who has qualified for 19 conditional entry pursuant to sections 207 and 20 208 of the Immigration and Nationality Act (8 21 U.S.C. 1157 and 1158); or (E) an alien who is 22 lawfully present in the United States as a result 23 of an exercise of discretion by the Attorney 24 General for emergent reasons or reasons 25 deemed strictly in the public interest pursuant 26	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00027 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 28 •HR 1 RH to section 212(d)(5) of the Immigration and 1 Nationality Act (8 U.S.C. 1182(d)(5)); or (F) 2 an alien within the United States as to whom 3 the Attorney General has withheld deportation 4 pursuant to section 243 of the Immigration and 5 Nationality Act (8 U.S.C. 1253(h))”; and 6 (2) in the 2d sentence by striking “clauses (B) 7 through (F)” and inserting “paragraph (2)(B)”. 8</p>		
SEC. 10012. EMERGENCY FOOD ASSISTANCE.	<p>9 Section 203D(d)(5) of the Emergency Food Assist- 10 ance Act of 1983 (7 U.S.C. 7507(d)(5)) is amended by 11 striking “2024” and inserting “2031”. 12 Subtitle B—Investment in Rural 13 America 14</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 10101. SAFETY NET.	<p>15 (a) REFERENCE PRICE.—Section 1111(19) of the 16 Agricultural Act of 2014 (7 U.S.C. 9011(19)) is amended 17 to read as follows: 18 “(19) REFERENCE PRICE.— 19 “(A) IN GENERAL.—Subject to subpara- 20 graphs (B) and (C), the term ‘reference price’, 21 with respect to a covered commodity for a crop 22 year, means the following: 23 “(i) For wheat, \$6.35 per bushel. 24 “(ii) For corn, \$4.10 per bushel. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00028 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 29 •HR 1 RH “(iii) For grain sorghum, \$4.40 per 1 bushel. 2 “(iv) For barley, \$5.45 per bushel. 3 “(v) For oats, \$2.65 per bushel. 4 “(vi) For long grain rice, \$16.90 per 5 hundredweight. 6 “(vii) For medium grain rice, \$16.90 7 per hundredweight. 8 “(viii) For soybeans, \$10.00 per bush- 9 el. 10 “(ix) For other oilseeds, \$23.75 per 11 hundredweight. 12 “(x) For peanuts, \$630.00 per ton. 13 “(xi) For dry peas, \$13.10 per hun- 14 dredweight. 15 “(xii) For lentils, \$23.75 per hundred- 16 weight. 17 “(xiii) For small chickpeas, \$22.65 18 per hundredweight. 19 “(xiv) For large chickpeas, \$25.65 per 20 hundredweight. 21 “(xv) For seed cotton, \$0.42 per 22 pound. 23 “(B) EFFECTIVENESS.—Effective begin- 24 ning with the 2031 crop year, the reference 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00029 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 30 •HR 1 RH prices defined in subparagraph (A) with respect 1 to a covered commodity shall equal the ref- 2 erence price in the previous crop year multiplied 3 by 1.005. 4 “(C) LIMITATION.—In no case shall a ref- 5 erence price for a covered commodity exceed 6 115 percent of the reference price for such cov- 7 ered commodity listed in subparagraph (A).”. 8 (b) BASE</p>		
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	<p>ACRES.—Section 1112 of the Agricultural 9 Act of 2014 (7 U.S.C. 9012) is amended— 10 (1) in subsection (d)(3)(A), by striking “2023” 11 and inserting “2031”; and 12 (2) by adding at the end the following: 13 “(e) ADDITIONAL BASE ACRES.— 14 “(1) IN GENERAL.—As soon as practicable 15 after the date of enactment of this subsection, and 16 notwithstanding subsection (a), the Secretary shall 17 provide notice to owners of eligible farms pursuant 18 to paragraph (4) and allocate to those eligible farms 19 a total of not more than an additional 30,000,000 20 base acres in the manner provided in this subsection. 21 “(2) CONTENT OF NOTICE.— The notice under 22 paragraph (1) shall include the following: 23 “(A) Information that the allocation is oc- 24 curring. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00030 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 31 •HR 1 RH “(B) Information regarding the eligibility 1 of the farm for an allocation of base acres 2 under paragraph (4). 3 “(C) Information regarding how an owner 4 may appeal a determination of ineligibility for 5 an allocation of base acres under paragraph (4) 6 through an appeals process established by the 7 Secretary. 8 “(3) OPT-OUT.—An owner of a farm that is eli- 9 gible</p>		
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	<p>to receive an allocation of base acres may elect 10 to not receive that allocation by notifying the Secretary. 12 “(4) ELIGIBILITY.— 13 “(A) IN GENERAL.—Subject to subparagraph (D), effective beginning with the 2026 15 crop year, a farm is eligible to receive an allocation of base acres if, with respect to the farm, 17 the amount described in subparagraph (B) exceeds the amount described in subparagraph (C). 20 “(B) 5-YEAR AVERAGE SUM.—The amount 21 described in this subparagraph, with respect to 22 a farm, is the sum of— 23 “(i) the 5-year average of— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00031 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 32 •HR 1 RH “(I) the acreage planted on the 1 farm to all covered commodities for 2 harvest, grazing, haying, silage or 3 other similar purposes for the 2019 4 through 2023 crop years; and 5 “(II) any acreage on the farm 6 that the producers were prevented 7 from planting during the 2019 8 through 2023 crop years to covered 9 commodities because of drought, 10 flood, or other natural disaster, or 11 other condition beyond the control of 12 the producers, as determined by the 13 Secretary; plus 14 “(ii) the lesser of— 15 “(I) 15 percent of the total acres 16 on the farm; and 17 “(II) the 5-year average of— 18 “(aa)</p>		
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	<p>the acreage planted on 19 the farm to eligible noncovered 20 commodities for harvest, grazing, 21 haying, silage, or other similar 22 purposes for the 2019 through 23 2023 crop years; and 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00032 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>33 •HR 1 RH “(bb) any acreage on the 1 farm that the producers were 2 prevented from planting during 3 the 2019 through 2023 crop 4 years to eligible noncovered com- 5 modities because of drought, 6 flood, or other natural disaster, 7 or other condition beyond the 8 control of the producers, as de- 9 termined by the Secretary. 10 “(C) TOTAL NUMBER OF BASE ACRES FOR 11 COVERED COMMODITIES.—The amount de- 12 scribed in this subparagraph, with respect to a 13 farm, is the total number of base acres for cov- 14 ered commodities on the farm (excluding unas- 15 signed crop base), as in effect on September 30, 16 2024. 17 “(D) EFFECT OF NO RECENT PLANTINGS 18 OF COVERED COMMODITIES.—In the case of a 19 farm for which the amount determined under 20 clause (i) of subparagraph (B) is equal to zero, 21 that farm shall be ineligible to receive an alloca- 22 tion of base acres under this subsection. 23 “(E) ACREAGE PLANTED ON THE FARM TO 24</p>		
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	<p>ELIGIBLE NONCOVERED COMMODITIES DE- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00033 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 34 •HR 1 RH FINED.—In this paragraph, the term ‘acreage 1 planted on the farm to eligible noncovered com- 2 modities’ means acreage planted on a farm to 3 commodities other than covered commodities, 4 trees, bushes, vines, grass, or pasture (including 5 cropland that was idle or fallow), as determined 6 by the Secretary. 7 “(5) NUMBER OF BASE ACRES.— Subject to 8 paragraphs (4) and (7), the number of base acres al- 9 located to an eligible farm shall— 10 “(A) be equal to the difference obtained by 11 subtracting the amount determined under sub- 12 paragraph (C) of paragraph (4) from the 13 amount determined under subparagraph (B) of 14 that paragraph; and 15 “(B) include unassigned crop base. 16 “(6) ALLOCATION OF ACRES.— 17 “(A) ALLOCATION.—The Secretary shall 18 allocate the number of base acres under para- 19 graph (5) among those covered commodities 20 planted on the farm at any time during the 21 2019 through 2023 crop years. 22 “(B) ALLOCATION FORMULA.—The alloca- 23 tion of additional base acres for covered com- 24 modities shall be in proportion to the ratio of— 25</p>		
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	<p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00034 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 35 •HR 1 RH “(i) the 5-year average of— 1 “(I) the acreage planted on the 2 farm to each covered commodity for 3 harvest, grazing, haying, silage, or 4 other similar purposes for the 2019 5 through 2023 crop years; and 6 “(II) any acreage on the farm 7 that the producers were prevented 8 from planting during the 2019 9 through 2023 crop years to that cov- 10 ered commodity because of drought, 11 flood, or other natural disaster, or 12 other condition beyond the control of 13 the producers, as determined by the 14 Secretary; to 15 “(ii) the 5-year average determined 16 under paragraph (4)(B)(i). 17 “(C) INCLUSION OF ALL 5 YEARS IN AVER- 18 AGE.—For the purpose of determining a 5-year 19 acreage average under subparagraph (B) for a 20 farm, the Secretary shall not exclude any crop 21 year in which a covered commodity was not 22 planted. 23 “(D) TREATMENT OF MULTIPLE PLANTING 24 OR PREVENTED PLANTING.—For the purpose of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00035 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 36 •HR 1 RH determining under</p>		
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	<p>subparagraph (B) the acre- 1 age on a farm that producers planted or were 2 prevented from planting during the 2019 3 through 2023 crop years to covered commod- 4 ities, if the acreage that was planted or pre- 5 vented from being planted was devoted to an- 6 other covered commodity in the same crop year 7 (other than a covered commodity produced 8 under an established practice of double crop- 9 ping), the owner may elect the covered com- 10 modity to be used for that crop year in deter- 11 mining the 5-year average, but may not include 12 both the initial covered commodity and the sub- 13 sequent covered commodity. 14 “(E) LIMITATION.—The allocation of addi- 15 tional base acres among covered commodities on 16 a farm under this paragraph may not result in 17 a total number of base acres for the farm in ex- 18 cess of the total number of acres on the farm. 19 “(7) REDUCTION BY THE SECRETARY.—In car- 20 rying out this subsection, if the total number of eli- 21 gible acres allocated to base acres across all farms 22 in the United States under this subsection would ex- 23 ceed 30,000,000 acres, the Secretary shall apply an 24 across-the-board, pro-rata reduction to the number</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00036 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>		
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	<p>37 •HR 1 RH of eligible acres to ensure the number of allocated 1 base acres under this subsection is equal to 2 30,000,000 acres. 3 “(8) PAYMENT YIELD.—Beginning with crop 4 year 2026, for the purpose of making price loss cov- 5 erage payments under section 1116, the Secretary 6 shall establish payment yields to base acres allocated 7 under this subsection equal to— 8 “(A) the payment yield established on the 9 farm for the applicable covered commodity; and 10 “(B) if no such payment yield for the ap- 11 plicable covered commodity exists, a payment 12 yield— 13 “(i) equal to the average payment 14 yield for the covered commodity for the 15 county in which the farm is situated; or 16 “(ii) determined pursuant to section 17 1113(c). 18 “(9) TREATMENT OF NEW OWNERS.—In the 19 case of a farm for which the owner on the date of 20 enactment of this subsection was not the owner for 21 the 2019 through 2023 crop years, the Secretary 22 shall use the planting history of the prior owner or 23 owners of that farm for purposes of determining— 24 “(A) eligibility under paragraph (4); 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00037 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>38 •HR 1 RH “(B) eligible acres under paragraph (5); 1 and 2 “(C) the allocation of acres under para-</p>		
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	<p>3 graph (6).”. 4 (c) PRODUCER ELECTION.—Section 1115 of the Agricultural Act of 2014 (7 U.S.C. 9015) is amended— 6 (1) in subsection (a), in the matter preceding 7 paragraph (1) by striking “2023” and inserting 8 “2031”; and 9 (2) in subsection (c)— 10 (A) in the matter preceding paragraph (1), 11 by striking “2014 crop year or the 2019 crop 12 year, as applicable” and inserting “2014 crop 13 year, 2019 crop year, or 2026 crop year, as ap- 14 plicable”; 15 (B) in paragraph (1), by striking “2014 16 crop year or the 2019 crop year, as applicable,” 17 and inserting “2014 crop year, 2019 crop year, 18 or 2026 crop year, as applicable,”; and 19 (C) in paragraph (2)— 20 (i) in subparagraph (A), by striking 21 “and” at the end; 22 (ii) in subparagraph (B), by striking 23 the period at the end and inserting “; 24 and”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00038 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>39 •HR 1 RH (iii) by adding at the end the fol- 1 lowing: 2 “(C) the same coverage for each covered 3 commodity on the farm for the 2026 through 4 2031 crop years as was applicable for the 2024 5 crop year.”. 6 (d) PRICE LOSS COVERAGE.—Section 1116 of the 7 Agricultural Act of 2014 (7 U.S.C.</p>		
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	<p>9016) is amended— 8 (1) in subsection (a)(2), in the matter preceding subparagraph (A), by striking “2023” and 10 inserting “2031”; 11 (2) in subsection (c)(1)(B)— 12 (A) in the subparagraph heading, by striking “2023” and inserting “2031”; and 14 (B) in the matter preceding clause (i), by 15 striking “2023” and inserting “2031”; 16 (3) in subsection (d), by striking “2025” and 17 inserting “2031”; and 18 (4) in subsection (g), by striking “2012 through 19 2016” each place it appears and inserting “2017 20 through 2021”. 21 (e) AGRICULTURE RISK COVERAGE.— Section 1117 22 of the Agricultural Act of 2014 (7 U.S.C. 9017) is amended— 23 ed— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00039 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>40 •HR 1 RH (1) in subsection (a), in the matter preceding 1 paragraph (1), by striking “2023” and inserting 2 “2031”; 3 (2) in subsection (c)— 4 (A) in paragraph (1), by inserting “for 5 each of the 2014 through 2024 crop years and 6 90 percent of the benchmark revenue for each 7 of the 2025 through 2031 crop years” before 8 the period at the end; 9 (B) by striking “2023” each place it appears and inserting “2031”; and 11 (C) in paragraph (4)(B), in the subparagraph heading, by</p>	
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	<p>striking “2023” and inserting 13 “2031”; 14 (3) by amending subsection (d)(1)(B) to read 15 as follows: 16 “(B)(i) for each of the crop years 2014 17 through 2024, 10 percent of the benchmark 18 revenue for the crop year applicable under sub- 19 section (c); and 20 “(ii) for each of the crop years 2025 21 through 2031, 12.5 percent of the benchmark 22 revenue for the crop year applicable under sub- 23 section (c).”; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00040 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 41 •HR 1 RH (4) in subsections (e), (g)(5), and (i)(5), by 1 striking “2023” each place it appears and inserting 2 “2031”. 3 (f) EQUITABLE TREATMENT OF CERTAIN ENTI- 4 TIES.— 5 (1) IN GENERAL.—Section 1001 of the Food 6 Security Act of 1985 (7 U.S.C. 1308) is amended— 7 (A) in subsection (a)— 8 (i) by redesignating paragraph (5) as 9 paragraph (6); and 10 (ii) by inserting after paragraph (4) 11 the following: 12 “(5) QUALIFIED PASS-THROUGH ENTITY.—The 13 term ‘qualified pass-through entity’ means— 14 “(A) a partnership (within the meaning of 15 subchapter K of chapter 1 of the Internal Rev- 16 enue Code of 1986); 17 “(B) an S corporation (as defined in sec- 18 tion 1361 of that Code); 19 “(C) a limited liability</p>		
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	<p>company that does 20 not affirmatively elect to be treated as a cor- 21 poration; and 22 “(D) a joint venture or general partner- 23 ship.”; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00041 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>42 •HR 1 RH (B) in subsections (b) and (c), by striking 1 “except a joint venture or general partnership” 2 each place it appears and inserting “except a 3 qualified pass-through entity”; and 4 (C) in subsection (d), by striking “subtitle 5 B” and all that follows through the end and in- 6 serting “title I of the Agricultural Act of 7 2014.”. 8 (2) ATTRIBUTION OF PAYMENTS.—Section 9 1001(e)(3)(B)(ii) of the Food Security Act of 1985 10 (7 U.S.C. 1308(e)(3)(B)(ii)) is amended— 11 (A) in the clause heading, by striking 12 “JOINT VENTURES AND GENERAL PARTNER- 13 SHIPS” and inserting “QUALIFIED PASS- 14 THROUGH ENTITIES”; 15 (B) by striking “a joint venture or a gen- 16 eral partnership” and inserting “a qualified 17 pass-through entity”; 18 (C) by striking “joint ventures and general 19 partnerships” and inserting “qualified pass- 20 through entities”; and 21 (D) by striking “the joint venture or gen- 22 eral partnership” and inserting “the qualified 23 pass-through entity”. 24 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00042 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 43 •HR 1 RH (3) PERSONS ACTIVELY ENGAGED IN FARM- 1 ING.—Section 1001A(b)(2) of the Food Security Act 2 of 1985 (7 U.S.C. 1308–1(b)(2)) is amended— 3 (A) subparagraphs (A) and (B), by strik- 4 ing “in a general partnership, a participant in 5 a joint venture” each place it appears and in- 6 serting “a qualified pass- through entity”; and 7 (B) in subparagraph (C), by striking “a 8 general partnership, joint venture, or similar 9 entity” and inserting “a qualified pass-through 10 entity or a similar entity”. 11 (4) JOINT AND SEVERAL LIABILITY.—Section 12 1001B(d) of the Food Security Act of 1985 (7 13 U.S.C. 1308–2(d)) is amended by striking “partner- 14 ships and joint ventures” and inserting “qualified 15 pass- through entities”. 16 (5) EXCLUSION FROM AGI CALCULATION.—Sec- 17 tion 1001D(d) of the Food Security Act of 1985 (7 18 U.S.C. 1308–3a(d)) is amended by striking “, gen- 19 eral partnership, or joint venture” each place it ap- 20 pears. 21 (g) PAYMENT LIMITATIONS.—Section 1001 of the 22 Food Security Act of 1985 (7 U.S.C. 1308) is amended— 23 (1) in subsection (b)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00043 Fmt 6652 Sfmt 6201</p>	
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	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 44 •HR 1 RH (A) by striking “The” and inserting “Sub- 1 ject to subsection (i), the”; and 2 (B) by striking “\$125,000” and inserting 3 “\$155,000”; 4 (2) in subsection (c)— 5 (A) by striking “The” and inserting “Sub- 6 ject to subsection (i), the”; and 7 (B) by striking “\$125,000” and inserting 8 “\$155,000”; and 9 (3) by adding at the end the following: 10 “(i) ADJUSTMENT.—For the 2025 crop year and 11 each crop year thereafter, the Secretary shall annually ad- 12 just the amounts described in subsections (b) and (c) for 13 inflation based on the Consumer Price Index for All Urban 14 Consumers published by the Bureau of Labor Statistics 15 of the Department of Labor.”. 16 (h) ADJUSTED GROSS INCOME LIMITATION.—Sec- 17 tion 1001D(b) of the Food Security Act of 1985 (7 U.S.C. 18 1308–3a(b)) is amended— 19 (1) in paragraph (1), by striking “paragraph 20 (3)” and inserting “paragraphs (3) and (4)”; and 21 (2) by adding at the end the following: 22 “(4) EXCEPTION FOR CERTAIN OPERATIONS.— 23 “(A) DEFINITIONS.—In this paragraph: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00044 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 45 •HR 1 RH “(i) EXCEPTED</p>		
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	<p>PAYMENT OR BENEFIT.—The term ‘excepted payment or benefit’ means—</p> <p>“(I) a payment or benefit under subtitle E of title I of the Agricultural Act of 2014 (7 U.S.C. 9081 et seq.);</p> <p>“(II) a payment or benefit under section 196 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 7333); and</p> <p>“(III) a payment or benefit described in paragraph (2)(C) received on or after October 1, 2024.</p> <p>“(ii) FARMING, RANCHING, OR SILVICULTURE ACTIVITIES.—The term ‘farming, ranching, or silviculture activities’ includes agritourism, direct-to-consumer marketing of agricultural products, the sale of agricultural equipment by a person or legal entity that owns such equipment, and other agriculture-related activities, as determined by the Secretary.</p> <p>“(B) EXCEPTION.—In the case of an excepted payment or benefit, the limitation established by paragraph (1) shall not apply to a</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00045 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH person or legal entity during a crop, fiscal, or program year, as appropriate, if greater than or equal to 75 percent of the average gross income of the person or legal entity derives from farming, ranching, or silviculture</p>		
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	<p>activities.”. 5 (i) MARKETING LOANS.— 6 (1) AVAILABILITY OF NONRECOURSE MAR- 7 KETING ASSISTANCE LOANS FOR LOAN COMMOD- 8 ITIES.—Section 1201(b)(1) of the Agricultural Act 9 of 2014 (7 U.S.C. 9031(b)(1)) is amended by strik- 10 ing “2023” and inserting “2031”. 11 (2) LOAN RATES FOR NONRECOURSE MAR- 12 KETING ASSISTANCE LOANS.— Section 1202 of the 13 Agricultural Act of 2014 (7 U.S.C. 9032) is amend- 14 ed— 15 (A) in subsection (b)— 16 (i) in the subsection heading, by strik- 17 ing “2023” and inserting “2025”; and 18 (ii) in the matter preceding paragraph 19 (1), by striking “2023” and inserting 20 “2025”; 21 (B) by redesignating subsection (c) and (d) 22 as subsections (d) and (e), respectively; 23 (C) by inserting after subsection (b) the 24 following: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00046 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>47 •HR 1 RH “(c) 2026 THROUGH 2031 CROP YEARS.—For pur- 1 poses of each of the 2026 through 2031 crop years, the 2 loan rate for a marketing assistance loan under section 3 1201 for a loan commodity shall be equal to the following: 4 “(1) In the case of wheat, \$3.72 per bushel. 5 “(2) In the case of corn, \$2.42 per bushel. 6 “(3) In the case of grain sorghum,</p>		
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	<p>\$2.42 per 7 bushel. 8 “(4) In the case of barley, \$2.75 per bushel. 9 “(5) In the case of oats, \$2.20 per bushel. 10 “(6) In the case of upland cotton, \$0.55 per 11 pound. 12 “(7) In the case of extra long staple cotton, 13 \$1.00 per pound. 14 “(8) In the case of long grain rice, \$7.70 per 15 hundredweight. 16 “(9) In the case of medium grain rice, \$7.70 17 per hundredweight. 18 “(10) In the case of soybeans, \$6.82 per bushel. 19 “(11) In the case of other oilseeds, \$11.10 per 20 hundredweight for each of the following kinds of oil- 21 seeds: 22 “(A) Sunflower seed. 23 “(B) Rapeseed. 24 “(C) Canola. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00047 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 48 •HR 1 RH “(D) Safflower. 1 “(E) Flaxseed. 2 “(F) Mustard seed. 3 “(G) Crambe. 4 “(H) Sesame seed. 5 “(I) Other oilseeds designated by the Sec- 6 retary. 7 “(12) In the case of dry peas, \$6.87 per hun- 8 dredweight. 9 “(13) In the case of lentils, \$14.30 per hun- 10 dredweight. 11 “(14) In the case of small chickpeas, \$11.00 12 per hundredweight. 13 “(15) In the case of large chickpeas, \$15.40 per 14 hundredweight. 15 “(16) In the case of graded wool, \$1.60 per 16 pound. 17 “(17) In the case of nongraded wool, \$0.55 per 18 pound. 19 “(18) In the case of mohair, \$5.00 per pound. 20 “(19)</p>		
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	<p>In the case of honey, \$1.50 per pound. 21 “(20) In the case of peanuts, \$390 per ton.”; 22 (D) in subsection (d) (as so redesignated), 23 by striking “(a)(11) and (b)(11)” and inserting 24 “(a)(11), (b)(11), and (c)(11)”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00048 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 49 •HR 1 RH (E) by amending subsection (e) (as so re- 1 designated) to read as follows: 2 “(e) SPECIAL RULE FOR SEED COTTON AND 3 CORN.— 4 “(1) IN GENERAL.—For purposes of section 5 1116(b)(2) and paragraphs (1)(B)(ii) and 6 (2)(A)(ii)(II) of section 1117(b), the loan rate shall 7 be deemed to equal— 8 “(A) for seed cotton, \$0.30 per pound; and 9 “(B) for corn, \$3.30 per bushel. 10 “(2) EFFECT.—Nothing in this subsection au- 11 thorizes any nonrecourse marketing assistance loan 12 under this subtitle for seed cotton.”. 13 (3) PAYMENT OF COTTON STORAGE COSTS.— 14 Section 1204(g) of the Agricultural Act of 2014 (7 15 U.S.C. 9034(g)) is amended— 16 (A) by striking “Effective” and inserting 17 the following: 18 “(1) CROP YEARS 2014 THROUGH 2025.—Effec- 19 tive”; 20 (B) in paragraph (1) (as so designated), by 21 striking “2023” and inserting “2025”; and 22 (C) by adding at the end the</p>		
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	<p>following: 23 “(2) PAYMENT OF COTTON STORAGE COSTS.— 24 Effective for each of the 2026 through 2031 crop 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00049 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 50 •HR 1 RH years, the Secretary shall make cotton storage pay- 1 ments for upland cotton and extra long staple cotton 2 available in the same manner as the Secretary pro- 3 vided storage payments for the 2006 crop of upland 4 cotton, except that the payment rate shall be equal 5 to the lesser of— 6 “(A) the submitted tariff rate for the cur- 7 rent marketing year; and 8 “(B) in the case of storage in— 9 “(i) California or Arizona, a payment 10 rate of \$4.90; and 11 “(ii) any other State, a payment rate 12 of \$3.00.”.</p> <p>13 (4) LOAN DEFICIENCY PAYMENTS.— 14 (A) CONTINUATION.—Section 15 1205(a)(2)(B) of the Agricultural Act of 2014 16 (7 U.S.C. 9035(a)(2)(B)) is amended by strik- 17 ing “2023” and inserting “2031”. 18 (B) PAYMENTS IN LIEU OF LDPS.—Section 19 1206 of the Agricultural Act of 2014 (7 U.S.C. 20 9036) is amended, in subsections (a) and (d), 21 by striking “2023” each place it appears and 22 inserting “2031”.</p> <p>23 (5) SPECIAL COMPETITIVE PROVISIONS FOR 24 EXTRA LONG STAPLE COTTON.—Section 1208(a)</p>	
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	<p>of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00050 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 51 •HR 1 RH the Agricultural Act of 2014 (7 U.S.C. 9038(a)) is 1 amended, in the matter preceding paragraph (1), by 2 striking “2026” and inserting “2032”. 3 (6) AVAILABILITY OF RECOURSE LOANS.—Sec- 4 tion 1209 of the Agricultural Act of 2014 (7 U.S.C. 5 9039) is amended, in subsections (a)(2), (b), and 6 (c), by striking “2023” each place it appears and in- 7 serting “2031”. 8 (j) REPAYMENT OF MARKETING LOANS.—Section 9 1204 of the Agricultural Act of 2014 (7 U.S.C. 9034) is 10 amended— 11 (1) in subsection (b)— 12 (A) by redesignating paragraph (1) as sub- 13 paragraph (A) and indenting appropriately; 14 (B) in the matter preceding subparagraph 15 (A) (as so redesignated), by striking “The Sec- 16 retary” and inserting the following: 17 “(1) IN GENERAL.— The Secretary”; and 18 (C) by striking paragraph (2) and insert- 19 ing the following: 20 “(B)(i) in the case of long grain rice and 21 medium grain rice, the prevailing world market 22 price for the commodity, as determined and ad- 23 justed by the Secretary in accordance with this 24 section; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00051 Fmt 6652 Sfmt 6201</p>	
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	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 52 •HR 1 RH “(ii) in the case of upland cotton, the low- 1 est prevailing world market price for the com- 2 modity, as determined and adjusted by the Sec- 3 retary in accordance with this section, during 4 the 30-day period following the day on which 5 the producer repays the marketing assistance 6 loan. 7 “(2) REFUND FOR UPLAND COTTON.—In the 8 case of a repayment for a marketing assistance loan 9 for upland cotton at a rate described in paragraph 10 (1)(B)(ii), the Secretary shall provide to the pro- 11 ducer a refund (if any) in an amount equal to the 12 difference between the lowest prevailing world mar- 13 ket price described in that paragraph and the repay- 14 ment amount.”; 15 (2) in subsection (c)— 16 (A) by striking the period at the end and 17 inserting “; and”; 18 (B) by striking “at the loan rate” and in- 19 serting the following: “at a rate that is the less- 20 er of— 21 “(1) the loan rate”; and 22 (C) by adding at the end the following: 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00052 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 53 •HR 1 RH “(2) the prevailing world market price for the 1 commodity, as determined and adjusted by the Sec- 2 retary in accordance with this section.”; 3</p>		
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	<p>(3) in subsection (d)— 4 (A) in paragraph (1), by striking “and medium grain rice” and inserting “medium grain rice, and extra long staple cotton”; 7 (B) by redesignating paragraphs (1) and 8 (2) as subparagraphs (A) and (B), respectively, 9 and indenting appropriately; 10 (C) in the matter preceding subparagraph 11 (A) (as so redesignated), by striking “For purposes” and inserting the following: 13 “(1) IN GENERAL.— For purposes”; and 14 (D) by adding at the end the following: 15 “(2) UPLAND COTTON.—In the case of upland 16 cotton, for any period when price quotations for 17 Middling (M) 13/32-inch cotton are available, the for- 18 mula under paragraph (1)(A) shall be based on the 19 average of the 3 lowest-priced growths that are 20 quoted.”; and 21 (4) in subsection (e)— 22 (A) in the subsection heading, by inserting 23 “EXTRA LONG STAPLE COTTON,” after “UPLAND COTTON,”; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00053 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>54 •HR 1 RH (B) in paragraph (2)— 1 (i) in the paragraph heading, by inserting “UPLAND” before “COTTON”; and 3 (ii) in subparagraph (B), in the matter preceding clause (i), by striking 5 “2024” and inserting “2032”; 6 (C) by redesignating paragraph (3) as</p>		
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	<p>7 paragraph (4); and 8 (D) by inserting after paragraph (2) the following: 10 “(3) EXTRA LONG STAPLE COTTON.—The pre- 11 vailing world market price for extra long staple cot- 12 ton determined under subsection (d)— 13 “(A) shall be adjusted to United States 14 quality and location, with the adjustment to in- 15 clude the average costs to market the com- 16 modity, including average transportation costs, 17 as determined by the Secretary; and 18 “(B) may be further adjusted, during the 19 period beginning on the date of enactment of 20 this paragraph and ending on July 31, 2032, if 21 the Secretary determines the adjustment is nec- 22 essary— 23 “(i) to minimize potential loan forfeit- 24 ures; 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00054 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>55 •HR 1 RH “(ii) to minimize the accumulation of 1 stocks of extra long staple cotton by the 2 Federal Government; 3 “(iii) to ensure that extra long staple 4 cotton produced in the United States can 5 be marketed freely and competitively, both 6 domestically and internationally; and 7 “(iv) to ensure an appropriate transi- 8 tion between current-crop and forward- 9 crop price quotations, except that the Sec- 10 retary may use forward-crop price 11 quotations</p>		
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	<p>prior to July 31 of a marketing 12 year only if— 13 “(I) there are insufficient cur- 14 rent-crop price quotations; and 15 “(II) the forward-crop price 16 quotation is the lowest such quotation 17 available.”. 18 (k) ECONOMIC ADJUSTMENT ASSISTANCE FOR TEX- 19 TILE MILLS.—Section 1207(c) of the Agricultural Act of 20 2014 (7 U.S.C. 9037(c)) is amended by striking para- 21 graph (2) and inserting the following: 22 “(2) VALUE OF ASSISTANCE.—The value of the 23 assistance provided under paragraph (1) shall be— 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00055 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 56 •HR 1 RH “(A) for the period beginning on August 1, 1 2013, and ending on July 31, 2025, 3 cents per 2 pound; and 3 “(B) beginning on August 1, 2025, 5 cents 4 per pound.”. 5 (l) SUGAR PROGRAM UPDATES.— 6 (1) LOAN RATE MODIFICATIONS.—Section 156 7 of the Federal Agriculture Improvement and Reform 8 Act of 1996 (7 U.S.C. 7272) is amended— 9 (A) in subsection (a)— 10 (i) in paragraph (4), by striking 11 “and” at the end; 12 (ii) in paragraph (5), by striking 13 “2023 crop years.” and inserting “2024 14 crop years; and”; and 15 (iii) by adding at the end the fol- 16 lowing: 17 “(6) 24.00 cents per pound for raw cane sugar 18 for each of the 2025</p>		
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	<p>through 2031 crop years.”; 19 (B) in subsection (b)— 20 (i) in paragraph (1), by striking 21 “and” at the end; 22 (ii) in paragraph (2), by striking 23 “2023 crop years.” and inserting “2024 24 crop years; and”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00056 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 57 •HR 1 RH (iii) by adding at the end the fol- 1 lowing: 2 “(3) a rate that is equal to 136.55 percent of 3 the loan rate per pound of raw cane sugar under 4 subsection (a)(6) for each of the 2025 through 2031 5 crop years.”; and 6 (C) in subsection (i), by striking “2023” 7 and inserting “2031”. 8 (2) ADJUSTMENTS TO COMMODITY CREDIT COR- 9 PORATION STORAGE RATES.—Section 167 of the 10 Federal Agriculture Improvement and Reform Act of 11 1996 (7 U.S.C. 7287) is amended— 12 (A) by striking subsection (a) and insert- 13 ing the following: 14 “(a) IN GENERAL.—</p> <p>Notwithstanding any other pro- 15 vision of law, for the 2025 crop year and each subsequent 16 crop year, the Commodity Credit Corporation shall estab- 17 lish rates for the storage of forfeited sugar in an amount 18 that is not less than— 19 “(1) in the case of refined sugar, 34 cents per 20 hundredweight per month; and 21 “(2) in the case of raw cane sugar, 27 cents per 22 hundredweight per month.”; and</p>	
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	<p>23 (B) in subsection (b)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00057 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 58 •HR 1 RH (i) in the subsection heading, by strik- 1 ing “SUBSEQUENT” and inserting 2 “PRIOR”; and 3 (ii) by striking “and subsequent” and 4 inserting “through 2024”. 5 (3) MODERNIZING BEET SUGAR ALLOT- 6 MENTS.— 7 (A) SUGAR ESTIMATES.—Section 8 359b(a)(1) of the Agricultural Adjustment Act 9 of 1938 (7 U.S.C. 1359bb(a)(1)) is amended by 10 striking “2023” and inserting “2031”. 11 (B) ALLOCATION TO PROCESSORS.—Sec- 12 tion 359c(g)(2) of the Agricultural Adjustment 13 Act of 1938 (7 U.S.C. 1359cc(g)(2)) is amend- 14 ed— 15 (i) by striking “In the case” and in- 16 serting the following: 17 “(A) IN GENERAL.—Except as provided in 18 subparagraph (B), in the case”; and 19 (ii) by adding at the end the fol- 20 lowing: 21 “(B) EXCEPTION.—If the Secretary makes 22 an upward adjustment under paragraph (1)(A), 23 in adjusting allocations among beet sugar proc- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00058 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 59 •HR 1 RH essors, the Secretary</p>		
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	<p>shall give priority to beet 1 sugar processors with available sugar.”. 2</p> <p>(C) TIMING OF REASSIGNMENT.—</p> <p>Section 3 359e(b)(2) of the Agricultural Adjustment Act 4 of 1938 (7 U.S.C. 1359ee(b)(2)) is amended— 5 (i) by redesignating subparagraphs 6 (A) through (C) as clauses (i) through 7 (iii), respectively, and indenting appro- 8 priately; 9 (ii) in the matter preceding clause (i) 10 (as so redesignated), by striking “If the 11 Secretary determines that a sugar beet 12 processor who has been allocated a share 13 of the beet sugar allotment will be unable 14 to market that allocation” and inserting 15 the following: 16 “(A) IN GENERAL.—If the Secretary deter- 17 mines that a sugar beet processor who has been 18 allocated a share of the beet sugar allotment for 19 the crop year will be unable to market that allo- 20 cation”; and 21 (iii) by adding at the end the fol- 22 lowing: 23 “(B) TIMING.—In carrying out subpara- 24 graph (A), the Secretary shall—</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00059 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 60 •HR 1 RH “(i) make an initial determination fol- 1 lowing the publication of the World Agri- 2 cultural Supply and Demand Estimates (in 3 this subparagraph referred to as 4 ‘WASDE’) approved by the World Agricul- 5</p>	
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	<p>tural Outlook Board for the month of Jan- 6 uary that is applicable to the crop year for 7 which a determination under subparagraph 8 (A) is made; and 9 “(ii) provide for an initial reassign- 10 ment under subparagraph (A)(i) not later 11 than 30 days after the date of the an- 12 nouncement of such WASDE.”. 13 (4) REALLOCATIONS OF TARIFF-RATE QUOTA 14 SHORTFALL.—Section 359k of the Agricultural Ad- 15 justment Act of 1938 (7 U.S.C. 1359kk) is amended 16 by adding at the end the following: 17 “(c) REALLOCATION.— 18 “(1) INITIAL REALLOCATION.—Subject to para- 19 graph (3), following the establishment of the tariff- 20 rate quotas under subsection (a) for a quota year, 21 the United States Trade Representative, in consulta- 22 tion with the Secretary, shall— 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00060 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>61 •HR 1 RH “(A) determine which countries do not in- 1 tend to fulfill their allocation for the quota 2 year; and 3 “(B) reallocate any forecasted shortfall in 4 the fulfillment of the tariff-rate quotas as soon 5 as practicable. 6 “(2) SUBSEQUENT REALLOCATION.— Subject to 7 paragraph (3), not later than March 1 of a quota 8 year, the United States Trade Representative, in 9 consultation</p>		
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	<p>with the Secretary, shall reallocate any 10 additional forecasted shortfall in the fulfillment of 11 the tariff-rate quotas for raw cane sugar established 12 under subsection (a)(1) for that quota year. 13 “(3) CESSATION OF EFFECTIVENESS.—Para- 14 graphs (1) and (2) shall cease to be in effect if— 15 “(A) the Agreement Suspending the Coun- 16 tervailing Duty Investigation on Sugar from 17 Mexico, signed December 19, 2014, is termi- 18 nated; and 19 “(B) no countervailing duty order under 20 subtitle A of title VII of the Tariff Act of 1930 21 (19 U.S.C. 1671 et seq.) is in effect with re- 22 spect to sugar from Mexico. 23 “(d) REFINED SUGAR.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00061 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 62 •HR 1 RH “(1) DEFINITION OF DOMESTIC SUGAR INDUS- 1 TRY.— In this subsection, the term ‘domestic sugar 2 industry’ means domestic— 3 “(A) sugar beet producers and processors; 4 “(B) producers and processors of sugar 5 cane; and 6 “(C) refiners of raw cane sugar. 7 “(2) STUDY REQUIRED.— 8 “(A) IN GENERAL.—Not later than 180 9 days after the date of enactment of this sub- 10 section, the Secretary shall conduct a study on 11 whether the establishment of additional terms 12 and conditions</p>		
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	<p>with respect to refined sugar im- 13 ports is necessary and appropriate. 14 “(B) ELEMENTS.—In conducting the study 15 under subparagraph (A), the Secretary shall ex- 16 amine the following: 17 “(i) The need for— 18 “(I) defining ‘refined sugar’ as 19 having a minimum polarization of 20 99.8 degrees or higher; 21 “(II) establishing a standard for 22 color- or reflectance-based units for 23 refined sugar such as those utilized by 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00062 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 63 •HR 1 RH the International Commission of Uni- 1 form Methods of Sugar Analysis; 2 “(III) prescribing specifications 3 for packaging type for refined sugar; 4 “(IV) prescribing specifications 5 for transportation modes for refined 6 sugar; 7 “(V) requiring affidavits or other 8 evidence that sugar imported as re- 9 fined sugar will not undergo further 10 refining in the United States; 11 “(VI) prescribing appropriate 12 terms and conditions to avoid the cir- 13 cumvention of Federal laws relating to 14 any sugar imports; and 15 “(VII) establishing other defini- 16 tions, terms and conditions, or other 17 requirements. 18 “(ii) The potential impact of modifica- 19 tions described in each of subclauses (I) 20 through (VII) of</p>		
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	<p>clause (i) on the domestic 21 sugar industry. 22 “(iii) Whether, based on the needs de- 23 scribed in clause (i) and the impact de- 24 scribed in clause (ii), the establishment of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00063 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 64 •HR 1 RH additional terms and conditions is appro- 1 priate. 2 “(C) CONSULTATION.—In conducting the 3 study under subparagraph (A), the Secretary 4 shall consult with representatives of the domes- 5 tic sugar industry, users of refined sugar, and 6 relevant State and Federal agencies. 7 “(D) REPORT.—Not later than 1 year 8 after the date of enactment of this subsection, 9 the Secretary shall submit to the Committee on 10 Agriculture of the House of Representatives 11 and the Committee on Agriculture, Nutrition, 12 and Forestry of the Senate a report that de- 13 scribes the findings of the study conducted 14 under subparagraph (A). 15 “(3) ESTABLISHMENT OF ADDITIONAL TERMS 16 AND CONDITIONS PERMITTED.— 17 “(A) IN GENERAL.—Based on the findings 18 in the report submitted under paragraph 19 (2)(D), and after providing notice to the Com- 20 mittee on Agriculture of the House of Rep- 21 resentatives and the Committee on Agriculture, 22</p>	
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	<p>Nutrition, and Forestry of the Senate, the Sec- 23 retary may issue regulations in accordance with 24 subparagraph (B) to establish additional terms 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00064 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 65 •HR 1 RH and conditions with respect to refined sugar im- 1 ports that are necessary and appropriate.</p> <p>2 “(B) PROMULGATION OF REGULATIONS.— 3 The Secretary may issue regulations under sub- 4 paragraph (A) if the regulations— 5 “(i) do not have an adverse impact on 6 the domestic sugar industry; and 7 “(ii) are consistent with the require- 8 ments of this part, section 156 of the Fed- 9 eral Agriculture Improvement and Reform 10 Act of 1996 (7 U.S.C. 7272), and obliga- 11 tions under international trade agreements 12 that have been approved by Congress.”. 13 (5) CLARIFICATION OF TARIFF-RATE QUOTA 14 ADJUSTMENTS.—Section 359k(b)(1) of the Agricul- 15 tural Adjustment Act of 1938 (7 U.S.C. 16 1359kk(b)(1)) is amended, in the matter preceding 17 subparagraph (A)— 18 (A) by striking “Before” and inserting 19 “Notwithstanding any other provision of law, 20 before”; and 21 (B) by striking “if there is an” and insert- 22 ing “for the sole purpose of responding directly 23</p>		
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	<p>to an". 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00065 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>66 •HR 1 RH (6) PERIOD OF EFFECTIVENESS.—Section 1359l(a) of the Agricultural Adjustment Act of 1938 2 (7 U.S.C. 1359ll(a)) is amended by striking “2023” 3 and inserting “2031”. 4 (m) DAIRY POLICY UPDATES.— 5 (1) DAIRY MARGIN COVERAGE PRODUCTION 6 HISTORY.— 7 (A) DEFINITION.—Section 1401(8) of the 8 Agricultural Act of 2014 (7 U.S.C. 9051(8)) is 9 amended by striking “when the participating 10 dairy operation first registers to participate in 11 dairy margin coverage”. 12 (B) PRODUCTION HISTORY OF PARTICI- 13 PATING DAIRY OPERATIONS.—Section 1405 of 14 the Agricultural Act of 2014 (7 U.S.C. 9055) 15 is amended— 16 (i) by amending subsection (a) to read 17 as follows: 18 “(a) PRODUCTION HISTORY.—Except as provided in 19 subsection (b), the production history of a dairy operation 20 for dairy margin coverage is equal to the highest annual 21 milk marketings of the participating dairy operation dur- 22 ing any one of the 2021, 2022, or 2023 calendar years.”; 23 and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00066 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	
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	<p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>67 •HR 1 RH (ii) by amending subsection (b) to 1 read as follows:</p> <p>2 “(b) ELECTION BY NEW DAIRY OPERATIONS.—In 3 the case of a participating dairy operation that has been 4 in operation for less than a year, the participating dairy 5 operation shall elect 1 of the following methods for the 6 Secretary to determine the production history of the par- 7 ticipating dairy operation: 8 “(1) The volume of the actual milk marketings 9 for the months the participating dairy operation has 10 been in operation extrapolated to a yearly amount. 11 “(2) An estimate of the actual milk marketings 12 of the participating dairy operation based on the 13 herd size of the participating dairy operation relative 14 to the national rolling herd average data published 15 by the Secretary.”. 16</p> <p>(2) DAIRY MARGIN COVERAGE PAYMENTS.— 17 Section 1406(a)(1)(C) of the Agricultural Act of 18 2014 (7 U.S.C. 9056(a)(1)(C)) is amended by strik- 19 ing “5,000,000” and inserting “6,000,000” each 20 place it appears. 21 (3) PREMIUMS FOR DAIRY MARGINS.— 22 (A) TIER I.—Section 1407(b) of the Agri- 23 cultural Act of 2014 (7 U.S.C. 9057(b)) is 24 amended—</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00067 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on</p>	
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 68 •HR 1 RH (i) in the heading, by striking 1 “5,000,000” and inserting “6,000,000”; 2 and 3 (ii) in paragraph (1), by striking 4 “5,000,000” and inserting “6,000,000”. 5 (B) TIER II.— Section 1407(c) of the Agri- 6 cultural Act of 2014 (7 U.S.C. 9057(c)) is 7 amended— 8 (i) in the heading, by striking 9 “5,000,000” and inserting “6,000,000”; 10 and 11 (ii) in paragraph (1), by striking 12 “5,000,000” and inserting “6,000,000”. 13 (C) PREMIUM DISCOUNTS.—Section 14 1407(g) of the Agricultural Act of 2014 (7 15 U.S.C. 9057(g)) is amended— 16 (i) in paragraph (1)— 17 (I) by striking “2019 through 18 2023” and inserting “2026 through 19 2031”; and 20 (II) by striking “January 2019” 21 and inserting “January 2026”; and 22 (ii) in paragraph (2), by striking 23 “2023” each place it appears and inserting 24 “2031”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00068 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 69 •HR 1 RH (4) DURATION.— Section 1409 of the Agricul- 1 tural Act of 2014 (7 U.S.C. 9059) is amended by 2 striking “2025” and inserting “2031”. 3 (n) SUSPENSION OF PERMANENT PRICE SUPPORT 4 AUTHORITY.— Section 1602 of the Agricultural Act</p>		
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	<p>of 5 2014 (7 U.S.C. 9092) is amended by striking “2023” each 6 place it appears and inserting “2031”. 7 (o)</p> <p>IMPLEMENTATION.—Section 1614(c) of the Agri- 8 cultural Act of 2014 (7 U.S.C. 9097(c)) is amended by 9 adding at the end the following: 10 “(5) FISCAL YEAR 2025 RECONCILIATION.—The 11 Secretary shall make available to the Farm Service 12 Agency to carry out section 10101 of the Act titled 13 ‘An Act to provide for reconciliation pursuant to 14 title II of H. Con. Res. 14’, and the amendments 15 made by that section, \$50,000,000, to remain avail- 16 able until expended, of which— 17 “(A) not less than \$5,000,000 shall be 18 used to carry out paragraphs (3) and (4) of 19 subsection (b); 20 “(B) \$3,000,000 shall be used for activi- 21 ties described in paragraph (3)(A) of this sub- 22 section; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00069 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 70 •HR 1 RH “(C) \$3,000,000 shall be used for activities 1 described in paragraph (3)(B) of this sub- 2 section; and 3 “(D) \$10,000,000 shall be used to— 4 “(i) carry out mandatory surveys of 5 dairy production cost and product yield in- 6 formation to be reported by manufacturers 7 required to report under section 273 of the 8</p>		
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	<p>Agricultural Marketing Act of 1946 (7 9 U.S.C. 1637b), for all products processed 10 in the same facility or facilities; and 11 “(ii) publish the results of such sur- 12 veys biennially.”. 13 (p) LIVESTOCK SAFETY NET UPDATES.— 14 (1) IN GENERAL.—Section 1501(b) of the Agri- 15 cultural Act of 2014 (7 U.S.C. 9081(b)) is amend- 16 ed— 17 (A) by amending paragraph (2) to read as 18 follows: 19 “(2) PAYMENT RATES.— 20 “(A) LOSSES DUE TO PREDATION.—In- 21 demnity payments to an eligible producer on a 22 farm under paragraph (1)(A) shall be made at 23 a rate of 100 percent of the market value of the 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00070 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 71 •HR 1 RH affected livestock on the applicable date, as de- 1 terminated by the Secretary. 2 “(B) LOSSES DUE TO ADVERSE WEATHER 3 OR DISEASE.— Indemnity payments to an eligi- 4 ble producer on a farm under subparagraph (B) 5 or (C) of paragraph (1) shall be made at a rate 6 of 75 percent of the market value of the af- 7 fected livestock on the applicable date, as deter- 8 mined by the Secretary. 9 “(C) DETERMINATION OF MARKET 10 VALUE.—In determining the market value de- 11 scribed in subparagraphs (A) and (B), the Sec-</p>		
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	<p>12 retary may consider the ability of eligible pro- 13 ducers to document regional price premiums for 14 affected livestock that exceed the national aver- 15 age market price for those livestock. 16</p> <p>“(D) APPLICABLE DATE DEFINED.—In 17 this paragraph, the term ‘applicable date’ 18 means, with respect to livestock, as applicable— 19 “(i) the day before the date of death 20 of the livestock; or 21 “(ii) the day before the date of the 22 event that caused the harm to the livestock 23 that resulted in a reduced sale price.”; and 24 (B) by adding at the end the following: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00071 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>72 •HR 1 RH “(5) ADDITIONAL PAYMENT FOR UNBORN LIVE- 1 STOCK.— 2 “(A) IN GENERAL.—In the case of unborn 3 livestock death losses incurred on or after Janu- 4 ary 1, 2024, the Secretary shall make an addi- 5 tional payment to eligible producers on farms 6 that have incurred such losses in excess of the 7 normal mortality due to a condition specified in 8 paragraph (1). 9 “(B) PAYMENT RATE.—Additional pay- 10 ments under subparagraph (A) shall be made at 11 a rate— 12 “(i) determined by the Secretary; and 13 “(ii) less than or equal to 85 percent 14 of the payment rate established with re- 15 spect to the</p>		
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	<p>lowest weight class of the live- 16 stock, as determined by the Secretary, act- 17 ing through the Administrator of the Farm 18 Service Agency. 19 “(C) PAYMENT AMOUNT.—The amount of 20 a payment to an eligible producer that has in- 21 curred unborn livestock death losses shall be 22 equal to the payment rate determined under 23 subparagraph (B) multiplied, in the case of live- 24 stock described in—</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00072 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>73 •HR 1 RH “(i) subparagraph (A), (B), or (F) of 1 subsection (a)(4), by 1; 2 “(ii) subparagraph (D) of such sub- 3 section, by 2; 4 “(iii) subparagraph (E) of such sub- 5 section, by 12; and 6 “(iv) subparagraph (G) of such sub- 7 section, by the average number of birthed 8 animals (for one gestation cycle) for the 9 species of each such livestock, as deter- 10 mined by the Secretary. 11 “(D) UNBORN LIVESTOCK DEATH LOSSES 12 DEFINED.—In this paragraph, the term ‘unborn 13 livestock death losses’ means losses of any live- 14 stock described in subparagraph (A), (B), (D), 15 (E), (F), or (G) of subsection (a)(4) that was 16 gestating on the date of the death of the live- 17 stock.”. 18 (2) LIVESTOCK FORAGE DISASTER PROGRAM.— 19 Section</p>		
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	<p>1501(c)(3)(D)(ii)(I) of the Agricultural Act 20 of 2014 (7 U.S.C. 9081(c)(3)(D)(ii)(I)) is amend- 21 ed— 22 (A) by striking “1 monthly payment” and 23 inserting “2 monthly payments”; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00073 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 74 •HR 1 RH (B) by striking “county for at least 8 con- 1 secutive” and inserting the following: “county 2 for not less than— 3 “(aa) 4 consecutive weeks 4 during the normal grazing period 5 for the county, as determined by 6 the Secretary, shall be eligible to 7 receive assistance under this 8 paragraph in an amount equal to 9 1 monthly payment using the 10 monthly payment rate deter- 11 mined under subparagraph (B); 12 or 13 “(bb) any of the 7 of the 14 previous 8 consecutive”. 15 (3) EMERGENCY ASSISTANCE FOR LIVESTOCK, 16 HONEY BEES, AND FARM-RAISED FISH.—Section 17 1501(d) of the Agricultural Act of 2014 (7 U.S.C. 18 9081(d)) is amended by adding at the end the fol- 19 lowing: 20 “(5) ASSISTANCE FOR LOSSES DUE TO BIRD 21 DEPREDAION.— 22 “(A) PAYMENTS.—Eligible producers on a 23 farm of farm-raised fish, including fish grown 24 as food for human consumption, shall be eligi- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00074 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 75 •HR 1 RH ble to receive payments under this subsection to 1 aid in the reduction of losses due to piscivorous 2 birds. 3 “(B) PAYMENT RATE.— 4 “(i) IN GENERAL.—The payment rate 5 for payments under subparagraph (B) 6 shall be determined by the Secretary, tak- 7 ing into account— 8 “(I) costs associated with the de- 9 terrence of piscivorous birds; 10 “(II) the value of lost fish and 11 revenue due to bird depredation; and 12 “(III) costs associated with dis- 13 ease loss from bird depredation. 14 “(ii) MINIMUM RATE.—The payment 15 rate for payments under subparagraph (B) 16 shall be not less than \$600 per acre of 17 farm-raised fish. 18 “(C) PAYMENT AMOUNT.—The amount of 19 a payment under subparagraph (B) shall be the 20 product obtained by multiplying— 21 “(i) the applicable payment rate under 22 subparagraph (C); and 23 “(ii) 85 percent of the total number of 24 acres of farm-raised fish farms that the eli- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00075 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 76 •HR 1 RH gible producer has in production for the 1 calendar year.”. 2 (4) TREE ASSISTANCE PROGRAM.—Section 3 1501(e) of</p>		
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	<p>the Agricultural Act of 2014 (7 U.S.C. 4 9081(e)) is amended— 5 (A) in paragraph (2)(B), by striking “15 6 percent (adjusted for normal mortality)” and 7 inserting “normal mortality”; and 8 (B) in paragraph (3)— 9 (i) in subparagraph (A)(i), by striking 10 “15 percent mortality (adjusted for normal 11 mortality)” and inserting “normal mor- 12 tality”; and 13 (ii) in subparagraph (B)— 14 (I) by striking “50” and insert- 15 ing “65”; and 16 (II) by striking “15 percent dam- 17 age or mortality (adjusted for normal 18 tree damage and mortality)” and in- 19 serting “normal tree damage or mor- 20 tality”. 21 (q) EMERGENCY ASSISTANCE FOR HONEYBEES.—In 22 determining honeybee colony losses eligible for assistance 23 under section 1501(d) of the Agricultural Act of 2014 (7 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00076 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 77 •HR 1 RH U.S.C. 9081(d)), the Secretary shall utilize a normal mor- 1 tality rate of 15 percent. 2 (r) BEGINNING AND VETERAN FARMER AND RANCH- 3 ER BENEFIT.— 4 (1) DEFINITIONS.— 5 (A) IN GENERAL.—Section 502(b) of the 6 Federal Crop Insurance Act (7 U.S.C. 1502(b)) 7 is amended— 8 (i) in paragraph (3), by striking “5” 9 and inserting “10”; and 10 (ii) in paragraph (14)(B)— 11 (I)</p>	
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	<p>in clause (i), by adding “or” 12 at the end after the semicolon; 13 (II) in clause (ii), by striking “5 14 years; or” and inserting “10 years.”; 15 and 16 (III) in clause (iii), by striking 17 “5-year” and inserting “10-year”. 18 (B) CONFORMING AMENDMENT.—Section 19 522(c)(7) of the Federal Crop Insurance Act (7 20 U.S.C. 1522(c)(7)) is amended by striking sub- 21 paragraph (F). 22 (2) INCREASE IN ASSISTANCE.—Section 23 508(e)(8) of the Federal Crop Insurance Act (7 24 U.S.C. 1508(e)(8)) is amended— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00077 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 78 •HR 1 RH (A) by striking “Notwithstanding” and in- 1 serting the following: 2 “(A) IN GENERAL.—Notwithstanding”; 3 (B) in subparagraph (A) (as so des- 4 ignated), by striking “is 10 percentage points 5 greater than” and inserting “is the number of 6 percentage points specified in subparagraph (B) 7 greater than”; and 8 (C) by adding at the end the following: 9 “(B) PERCENTAGE POINTS ADJUST- 10 MENTS.—The percentage points referred to in 11 subparagraph (A) are the following: 12 “(i) For each of the first and second 13 reinsurance years that a beginning farmer 14 or rancher or veteran farmer or rancher 15 participates as a beginning farmer</p>		
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	<p>or 16 rancher or veteran farmer or rancher, re- 17 spectively, in the applicable policy or plan 18 of insurance, 15 percentage points. 19 “(ii) For the third reinsurance year 20 that a beginning farmer or rancher or vet- 21 eran farmer or rancher participates as a 22 beginning farmer or rancher or veteran 23 farmer or rancher, respectively, in the ap- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00078 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>79 •HR 1 RH plicable policy or plan of insurance, 13 per- 1 centage points. 2 “(iii) For the fourth reinsurance year 3 that a beginning farmer or rancher or vet- 4 eran farmer or rancher participates as a 5 beginning farmer or rancher or veteran 6 farmer or rancher, respectively, in the ap- 7 plicable policy or plan of insurance, 11 per- 8 centage points. 9 “(iv) For each of the fifth through 10 tenth reinsurance years that a beginning 11 farmer or rancher or veteran farmer or 12 rancher participates as a beginning farmer 13 or rancher or veteran farmer or rancher, 14 respectively, in the applicable policy or 15 plan of insurance, 10 percentage points.”.</p> <p>16 (s) AREA-BASED CROP INSURANCE COVERAGE AND 17 AFFORDABILITY.— 18 (1) COVERAGE LEVEL.—Section 508(c)(4) of 19 the Federal Crop</p>		
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	<p>Insurance Act (7 U.S.C. 201508(c)(4)) is amended— 21 (A) by amending subparagraph (A)(ii) to 22 read as follows: 23 “(ii) may be purchased at any level 24 not to exceed— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00079 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 80 •HR 1 RH “(I) in the case of the individual 1 yield or revenue coverage, 85 percent; 2 “(II) in the case of individual 3 yield or revenue coverage aggregated 4 across multiple commodities, 90 per- 5 cent; and 6 “(III) in the case of area yield or 7 revenue coverage (as determined by 8 the Corporation), 95 percent.”; and 9 (B) in subparagraph (C)— 10 (i) in clause (ii), by striking “14” and 11 inserting “10”; and 12 (ii) in clause (iii)(I), by striking “86” 13 and inserting “90”. 14 (2) PREMIUM COST SHARE.—Section 15 508(e)(2)(H)(i) of the Federal Crop Insurance Act 16 (7 U.S.C. 1508(e)(2)(H)(i)) is amended by striking 17 “65” and inserting “80”. 18 (t) PREMIUM SUPPORT.—Section 508(e)(2) of the 19 Federal Crop Insurance Act (7 U.S.C. 1508(e)(2)) is 20 amended— 21 (1) in subparagraph (C)(i), by striking “64” 22 and inserting “69”; 23 (2) in subparagraph (D)(i), by striking “59” 24 and inserting “64”; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00080 Fmt</p>		
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	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 81 •HR 1 RH (3) in subparagraph (E)(i), by striking “55” 1 and inserting “60”; 2 (4) in subparagraph (F)(i), by striking “48” 3 and inserting “51”; and 4 (5) in subparagraph (G)(i), by striking “38” 5 and inserting “41”. 6 (u) ADMINISTRATIVE AND OPERATING EXPENSE AD- 7 JUSTMENTS.—Section 508(k) of the Federal Crop Insur- 8 ance Act (7 U.S.C. 1508(k)) is amended by adding at the 9 end the following: 10 “(10) ADDITIONAL EXPENSES.— 11 “(A) IN GENERAL.—Beginning with the 12 2026 reinsurance year and for each reinsurance 13 year thereafter, in addition to the terms and 14 conditions of the Standard Reinsurance Agree- 15 ment, to cover additional expenses for loss ad- 16 justment procedures, the Corporation shall pay 17 an additional administrative and operating ex- 18 pense subsidy to approved insurance providers 19 for eligible contracts. 20 “(B) PAYMENT AMOUNT.—In the case of 21 an eligible contract, the payment to an ap- 22 proved insurance provider required under sub- 23 paragraph (A) shall be the amount equal to 6 24 percent of the net book premium. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00081 Fmt 6652 Sfmt 6201</p>		
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E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
82 •HR 1 RH “(C) DEFINITIONS.—
In this paragraph: 1 “(i) ELIGIBLE
STATE.—The term ‘eli- 2 gible
State’ means a State— 3 “(I)
identified in State Group 2 4 or
State Group 3 (as defined in the 5
Standard Reinsurance Agreement
for 6 reinsurance year 2026); and
7 “(II) in which, with respect to an
8 insurance year, the loss ratio for
eligi- 9 ble contracts is greater than
120 per- 10 cent of the total net
book premium 11 written by all
approved insurance pro- 12 vid- 13 ers.
13 “(ii) ELIGIBLE CONTRACTS.—
The 14 term ‘eligible contract’—
15 “(I) means a crop insurance con-
16 tract entered into by an
approved in- 17 surance provider
in an eligible State; 18 and 19 “(II)
does not include a contract 20
for— 21 “(aa) catastrophic risk
pro- 22 tection under subsection
(b); 23 “(bb) an area-based plan of
24 insurance or similar plan of in-
25 VerDate Sep 11 2014 02:44 May
21, 2025 Jkt 059200 PO 00000 Frm
00082 Fmt 6652 Sfmt 6201
E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
83 •HR 1 RH surance, as
determined by the 1 Corporation;
or 2 “(cc) a policy under which 3
an approved insurance provider 4
does not incur loss adjustment 5
expenses, as determined by the 6
Corporation. 7 “(11) SPECIALTY
CROPS.— 8 “(A) MINIMUM
REIMBURSEMENT.—Begin- 9 ning

	<p>with the 2026 reinsurance year and for 10 each reinsurance year thereafter, the rate of re- 11 imbursement to approved insurance providers 12 and agents for administrative and operating ex- 13 penses with respect to crop insurance contracts 14 covering agricultural commodities described in 15 section 101 of title I of the Specialty Crops 16 Competitiveness Act of 2004 (7 U.S.C. 1621 17 note) shall be equal to or greater than the per- 18 cent that is the greater of the following:</p> <p>19 “(i) 17 percent of the premium used 20 to define loss ratio. 21</p> <p>“(ii) The percent of the premium used 22 to define loss ratio that is otherwise appli- 23 cable for the reinsurance year under the 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00083 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 84 •HR 1 RH terms of the Standard Reinsurance Agree- 1 ment in effect for the reinsurance year. 2 “(B) OTHER CONTRACTS.—In carrying out 3 subparagraph (A), the Corporation shall not re- 4 duce, with respect to any reinsurance year, the 5 amount or the rate of reimbursement to ap- 6 proved insurance providers and agents under 7 the Standard Reinsurance Agreement described 8 in clause (ii) of such subparagraph for adminis- 9 trative and operating expenses with respect to 10</p>		
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	<p>contracts covering agricultural commodities 11 that are not subject to such subparagraph. 12</p> <p>“(C) ADMINISTRATION.—The requirements 13 of this paragraph and the adjustments made 14 pursuant to this paragraph shall not be consid- 15 ered a renegotiation under paragraph (8)(A). 16 “(12) A&O INFLATION ADJUSTMENT.— 17 “(A) IN GENERAL.—Subject to subpara- 18 graph (B), for the 2026 reinsurance year, and 19 each reinsurance year thereafter, the Corpora- 20 tion shall increase the total administrative and 21 operating expense reimbursements otherwise re- 22 quired under the Standard Reinsurance Agree- 23 ment in effect for the reinsurance year in order 24 to account for inflation, in a manner consistent 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00084 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>85 •HR 1 RH with the increases provided with respect to the 1 2011 through 2015 reinsurance years under the 2 enclosure included in Risk Management Agency 3 Bulletin numbered MGR–10–007 and dated 4 June 30, 2010.</p> <p>5 “(B) SPECIAL RULE FOR 2026 REINSUR- 6 ANCE YEAR.—The increase under subparagraph 7 (A) for the 2026 reinsurance year shall not ex- 8 ceed the percentage change for the preceding 9 reinsurance year included in the</p>		
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	<p>Consumer 10 Price Index for All Urban Consumers published 11 by the Bureau of Labor Statistics of the De- 12 partment of Labor. 13 “(C) ADMINISTRATION.—An increase 14 under subparagraph (A)— 15 “(i) shall apply with respect to all 16 contracts covering agricultural commodities 17 that were subject to an increase during the 18 period of the 2011 through 2015 reinsur- 19 ance years under the enclosure referred to 20 in that subparagraph; and 21 “(ii) shall not be considered to be a 22 renegotiation of the Standard Reinsurance 23 Agreement for purposes of paragraph 24 (8)(A).”.</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00085 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>86 •HR 1 RH (v) PROGRAM COMPLIANCE AND INTEGRITY.—</p> <p>Sec- 1 tion 515(l)(2) of the Federal Crop Insurance Act (7 2 U.S.C. 1515(l)(2)) is amended by striking “than” and all 3 that follows through the period at the end and inserting 4 the following: “than—</p> <p>5 “(A) \$4,000,000 for each of fiscal years 6 2009 through 2025; and 7 “(B) \$6,000,000 for fiscal year 2026 and 8 each subsequent fiscal year.”.</p> <p>9 (w) REVIEWS, COMPLIANCE, AND INTEGRITY.—Sec- 10 tion 516(b)(2)(C)(i) of the Federal Crop Insurance Act 11 (7 U.S.C. 1516(b)(2)(C)(i)) is amended by striking “each 12 fiscal year” and</p>		
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	<p>inserting “each of fiscal years 2014 13 through 2025 and \$10,000,000 for fiscal year 2026 and 14 each fiscal year thereafter”. 15 (x) POULTRY INSURANCE PILOT PROGRAM.—Section 16 523 of the Federal Crop Insurance Act (7 U.S.C. 1523) 17 is amended by adding at the end the following: 18 “(j) POULTRY INSURANCE PILOT PROGRAM.— 19 “(1) IN GENERAL.—Notwithstanding subsection 20 (a)(2), the Corporation shall establish a pilot pro- 21 gram under which contract poultry growers, includ- 22 ing growers of broilers and laying hens, may elect to 23 receive index-based insurance from extreme weather- 24 related risk resulting in increased utility costs (in- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00086 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 87 •HR 1 RH cluding costs of natural gas, propane, electricity, 1 water, and other appropriate costs, as determined by 2 the Corporation) associated with poultry production. 3 “(2) STAKEHOLDER ENGAGEMENT.—The Cor- 4 poration shall engage with poultry industry stake- 5 holders in establishing the pilot program under para- 6 graph (1). 7 “(3) LOCATION.—The pilot program established 8 under paragraph (1) shall be conducted in a suffi- 9 cient number of counties</p>		
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	<p>to provide a comprehensive 10 evaluation of the feasibility, effectiveness, and de- 11 mand among producers in the top poultry producing 12 States, including Alabama, Arkansas, and Mis- 13 sissippi, as determined by the Corporation. 14 “(4) APPROVAL OF POLICY OR PLAN.—Notwith- 15 standing section 508(l), the Board shall approve a 16 policy or plan of insurance based on the pilot pro- 17 gram under paragraph (1)— 18 “(A) in accordance with section 508(h); 19 and 20 “(B) not later than 24 months after the 21 date of enactment of this subsection.”. 22</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00087 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 88 •HR 1 RH</p>		
SEC. 10102. CONSERVATION.	<p>1 (a) GRASSROOTS SOURCE WATER PROTECTION PRO- 2 GRAM.—Section 12400(b) of the Food Security Act of 3 1985 (16 U.S.C. 3839bb–2(b)) is amended— 4 (1) in paragraph (1), by striking “2023” and 5 inserting “2031”; and 6 (2) in paragraph (3)— 7 (A) in subparagraph (A), by striking the 8 “and” at the end; 9 (B) in subparagraph (B), by striking the 10 period at the end and inserting “; and”; and 11 (C) by adding at the end the following: 12 “(C) \$1,000,000 beginning in fiscal year 13 2026, to remain available until expended.”. 14 (b) VOLUNTARY PUBLIC ACCESS AND HABITAT IN-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>15 CENTIVE PROGRAM.—Section 1240R(f)(1) of the Food 16 Security Act of 1985 (16 U.S.C. 3839bb–5(f)(1)) is 17 amended— 18 (1) by striking the “and” after “2023,”; and 19 (2) by inserting “, and \$10,000,000 for each of 20 fiscal years 2025 through 2031” before the period at 21 the end. 22 (c) FERAL SWINE ERADICATION AND CONTROL 23 PILOT PROGRAM.—Section 2408(g)(1) of the Agriculture 24 Improvement Act of 2018 (7 U.S.C. 8351 note; Public 25 Law 115–334) is amended— 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00088 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 89 •HR 1 RH (1) by striking “and” and inserting a comma; 1 and 2 (2) by inserting “, and \$15,000,000 for each of 3 fiscal years 2025 through 2031” before the period at 4 the end. 5 (d) FUNDING.— 6 (1) IN GENERAL.—Section 1241(a) of the Food 7 Security Act of 1985 (16 U.S.C. 3841(a)) is amend- 8 ed— 9 (A) in paragraph (2), by striking subpara- 10 graphs (A) through (F) and inserting the fol- 11 lowing: 12 “(A) \$625,000,000 for fiscal year 2026; 13 “(B) \$650,000,000 for fiscal year 2027; 14 “(C) \$675,000,000 for fiscal year 2028; 15 “(D) \$700,000,000 for fiscal year 2029; 16 “(E) \$700,000,000 for fiscal year 2030; 17 and 18 “(F) \$700,000,000 for fiscal year 2031.”;</p>	
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	<p>19 and 20 (B) in paragraph (3)— 21 (i) in subparagraph (A), by striking 22 clauses (i) through (v) and inserting the 23 following: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00089 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 90 •HR 1 RH “(i) \$2,655,000,000 for fiscal year 1 2026; 2 “(ii) \$2,855,000,000 for fiscal year 3 2027; 4 “(iii) \$3,255,000,000 for fiscal year 5 2028; 6 “(iv) \$3,255,000,000 for fiscal year 7 2029; 8 “(v) \$3,255,000,000 for fiscal year 9 2030; and 10 “(vi) \$3,255,000,000 for fiscal year 11 2031; and”; and 12 (ii) in subparagraph (B), by striking 13 clauses (i) through (v) and inserting the 14 following: 15 “(i) \$1,300,000,000 for fiscal year 16 2026; 17 “(ii) \$1,325,000,000 for fiscal year 18 2027; 19 “(iii) \$1,350,000,000 for fiscal year 20 2028; 21 “(iv) \$1,375,000,000 for fiscal year 22 2029; 23 “(v) \$1,375,000,000 for fiscal year 24 2030; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00090 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 91 •HR 1 RH “(vi) \$1,375,000,000 for fiscal year 1 2031.”. 2 (2) REGIONAL CONSERVATION PARTNERSHIP 3 PROGRAM.— Section 1271D of the Food Security Act 4 of 1985 (16 U.S.C. 3871d) is amended by striking 5 subsection</p>		
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	<p>(a) and inserting the following: 6 “(a) AVAILABILITY OF FUNDING.— Of the funds of 7 the Commodity Credit Corporation, the Secretary shall 8 use to carry out the program, to the maximum extent 9 practicable— 10 “(1) \$425,000,000 for fiscal year 2026; 11 “(2) \$450,000,000 for fiscal year 2027; 12 “(3) \$450,000,000 for fiscal year 2028; 13 “(4) \$450,000,000 for fiscal year 2029; 14 “(5) \$450,000,000 for fiscal year 2030; and 15 “(6) \$450,000,000 for fiscal year 2031.”. 16 (3) WATERSHED PROTECTION AND FLOOD PRE- 17 VENTION.—Section 15 of the Watershed Protection 18 and Flood Prevention Act (16 U.S.C. 1012a) is 19 amended— 20 (A) by striking “\$50,000,000 for fiscal 21 year 2019” and inserting “\$150,000,000 for 22 fiscal year 2026”; and 23 (B) by inserting “, to remain available 24 until expended” before the period at the end. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00091 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 92 •HR 1 RH (4) RESCISSION.— The unobligated balances of 1 amounts appropriated by section 21001(a) of Public 2 Law 117–169 (136 Stat. 2015) are rescinded. 3</p>		
SEC. 10103. TRADE.	<p>4 Section 203(f) of the Agricultural Trade Act of 1978 5 (7 U.S.C. 5623(f)) is amended— 6 (1) in paragraph (2)— 7 (A) by striking “For each of fiscal years” 8 and</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>inserting “(A) IN GENERAL.—For each of 9 fiscal years”; and 10 (B) by adding at the end the following new 11 subparagraph: 12 “(B) FISCAL YEARS 2026 THROUGH 2031.— 13 For each of fiscal years 2026 through 2031, of 14 the funds of, or an equal value of commodities 15 owned by, the Commodity Credit Corporation, 16 the Secretary shall use to carry out this section 17 \$489,500,000, to remain available until ex- 18 pended.”; 19 (2) by redesignating paragraphs (4) and (5) as 20 paragraphs (5) and (6), respectively; 21 (3) by inserting after paragraph (3) the fol- 22 lowing new paragraph: 23 “(4) ALLOCATIONS FOR FISCAL YEARS 2026 24 THROUGH 2031.— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00092 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 93 •HR 1 RH “(A) IN GENERAL.— For each of fiscal 1 years 2026 through 2031, the Secretary shall 2 allocate funds to carry out this section in ac- 3 cordance with the following: 4 “(i) MARKET ACCESS PROGRAM.—For 5 market access activities authorized under 6 subsection (b), of the funds of, or an equal 7 value of commodities owned by, the Com- 8 modity Credit Corporation, not less than 9 \$400,000,000 for each fiscal year. 10 “(ii) FOREIGN MARKET DEVELOP- 11 MENT COOPERATOR PROGRAM.—To carry 12 out</p>		
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	<p>subsection (c), of the funds of, or an 13 equal value of commodities owned by, the 14 Commodity Credit Corporation, not less 15 than \$69,000,000 for each fiscal year. 16 “(iii) E (KIKI) DE LA GARZA EMERG- 17 ING MARKETS PROGRAM.—To provide as- 18 sistance under subsection (d), of the funds 19 of, or an equal value of commodities owned 20 by, the Commodity Credit Corporation, not 21 more than \$8,000,000 for each fiscal year. 22 “(iv) TECHNICAL ASSISTANCE FOR 23 SPECIALTY CROPS.—To carry out sub- 24 section (e), of the funds of, or an equal 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00093 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 94 •HR 1 RH value of the commodities owned by, the 1 Commodity Credit Corporation, 2 \$9,000,000 for each fiscal year. 3 “(v) PRIORITY TRADE FUND.— 4 “(I) IN GENERAL.—In addition 5 to the amounts allocated under 6 clauses (i) through (iv), and notwith- 7 standing any limitations in those 8 clauses, as determined by the Sec- 9 retary, for 1 or more programs under 10 this section for authorized activities to 11 access, develop, maintain, and expand 12 markets for United States agricultural 13 commodities, \$3,500,000 for each fis- 14 cal year. 15 “(II) CONSIDERATIONS.—In allo- 16 cating funds made available</p>		
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	<p>under 17 subclause (I), the Secretary may consider providing a greater allocation to 19 1 or more programs under this section 20 for which the amounts requested 21 under applications exceed available 22 funding for the 1 or more programs. 23 “(B) REALLOCATION.—Any funds allocated under clauses (i) through (iv) of subparagraph 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00094 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 95 •HR 1 RH graph (A) that remain unobligated one year 1 after the end of the fiscal year in which they 2 are first made available shall be reallocated to 3 the priority trade fund under subparagraph 4 (A)(v). To the maximum extent practicable, the 5 Secretary shall allocate such reallocated funds 6 to support exports of those types of United 7 States agricultural commodities eligible for assistance under the program for which the funds 9 were originally allocated under subparagraph 10 (A).”; and 11 (4) in paragraph (6), as so redesignated, by inserting “, paragraph (4)(A)(v),” after “paragraph 13 (3)(A)(v)”. 14</p>		
SEC. 10104. RESEARCH.	<p>15 (a) URBAN, INDOOR, AND OTHER EMERGING AGRICULTURAL PRODUCTION RESEARCH, EDUCATION, AND 17 EXTENSION INITIATIVE.—Section 1672E(d)(1)(B) of the 18 Food,</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>Agriculture, Conservation, and Trade Act of 1990 19 (7 U.S.C. 5925g(d)(1)(B)) is amended by striking “fiscal 20 year 2024, to remain available until expended” and insert- 21 ing “each of fiscal years 2024 through 2031”. 22 (b) FOUNDATION FOR FOOD AND AGRICULTURE RE- 23 SEARCH.—</p> <p>Section 7601(g)(1)(A) of the Agricultural Act 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00095 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>96 •HR 1 RH of 2014 (7 U.S.C. 5939(g)(1)(A)) is amended adding at 1 the end the following: 2 “(iv) FURTHER FUNDING.—Of the 3 funds of the Commodity Credit Corpora- 4 tion, the Secretary shall transfer to the 5 Foundation to carry out this section, to re- 6 main available until expended, not later 7 than 30 days after the date of enactment 8 of this clause, \$37,000,000.”. 9 (c)</p> <p>SCHOLARSHIPS FOR STUDENTS AT 1890 INSTI- 10 TUTIONS.—Section 1446 of the National Agricultural Re- 11 search, Extension, and Teaching Policy Act of 1977 (7 12 U.S.C. 3222a) is amended— 13 (1) in subsection (a)— 14 (A) by striking paragraph (3); and 15 (B) by redesignating paragraph (4) as 16 paragraph (3); and 17 (2) in subsection (b), by amending paragraph 18 (1) to read as follows: 19 “(1) MANDATORY</p>		
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	<p>FUNDING.—Of the funds of 20 the Commodity Credit Corporation, the Secretary 21 shall make available to carry out this section 22 \$60,000,000 for fiscal year 2026, to remain avail- 23 able until expended.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00096 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 97 •HR 1 RH (d) ASSISTIVE TECHNOLOGY PROGRAM FOR FARM- 1 ERS WITH DISABILITIES.—Section 1680(c) of the Food, 2 Agriculture, Conservation, and Trade Act of 1990 (7 3 U.S.C. 5933(c)) is amended— 4 (1) in the subsection heading, by striking “AU- 5 THORIZATION OF APPROPRIATIONS” and inserting 6 “FUNDING”; 7 (2) by redesignating paragraphs (1) and (2) as 8 paragraphs (2) and (3), respectively; and 9 (3) by inserting before paragraph (2), as so re- 10 designated, the following: 11 “(1) MANDATORY FUNDING.—Of the funds of 12 the Commodity Credit Corporation, the Secretary 13 shall use to carry out this section \$8,000,000, to re- 14 main available until expended.”; and 15 (4) in paragraph (2), as so redesignated— 16 (A) in the paragraph heading, by striking 17 “IN GENERAL” and inserting “AUTHORIZATION 18 OF APPROPRIATIONS”; and 19 (B) by striking “Subject to paragraph (2)”</p>		
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	<p>20 and inserting “Subject to paragraph (3)”. 21 (e) SPECIALTY CROP RESEARCH INITIATIVE.— Sec- 22 tion 412(k)(1)(B) of the Agricultural Research, Exten- 23 sion, and Education Reform Act of 1998 (7 U.S.C. 24 7632(k)(1)(B)) is amended by striking “section 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00097 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 98 •HR 1 RH \$80,000,000 for fiscal year 2014” and inserting the fol- 1 lowing: “section— 2 “(i) \$80,000,000 for each of fiscal 3 years 2014 through 2025; and 4 “(ii) \$175,000,000 for fiscal year 5 2026”. 6 (f) RESEARCH FACILITIES ACT.—Section 6 of the 7 Research Facilities Act (7 U.S.C. 390d) is amended— 8 (1) in the section heading by striking “AU- 9 THORIZATION OF APPROPRIATIONS” and insert- 10 ing “FUNDING”; and 11 (2) in subsection (a)— 12 (A) by striking “(a) IN GENERAL.—Sub- 13 ject to” and inserting the following: 14 “(a) IN GENERAL.— 15 “(1) AUTHORIZATION OF APPROPRIATIONS.— 16 Subject to”; and 17 (B) by adding at the end the following: 18 “(2) MANDATORY FUNDING.—Of the funds of 19 the Commodity Credit Corporation, the Secretary 20 shall make available to carry out the competitive 21 grant program under section 4, \$125,000,000 for</p>		
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	<p>22 each fiscal year beginning with fiscal year 2026.”. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00098 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 99 •HR 1 RH</p>		
SEC. 10105. SECURE RURAL SCHOOLS; FORESTRY.	<p>1 (a) EXTENSION OF CERTAIN PROVISIONS OF SECURE 2 RURAL SCHOOLS AND COMMUNITY SELF-DETERMINA- 3 TION ACT OF 2000.— 4 (1) SECURE PAYMENTS FOR STATES AND COUN- 5 TIES CONTAINING FEDERAL LAND.— 6 (A) SECURE PAYMENTS.—Section 101 of 7 the Secure Rural Schools and Community Self- 8 Determination Act of 2000 (16 U.S.C. 7111) is 9 amended— 10 (i) in subsections (a) and (b), by 11 striking “2023” each place it appears and 12 inserting “2026”; and 13 (ii) by adding at the end the fol- 14 lowing: 15 “(e) SPECIAL RULE FOR FISCAL YEAR 2024 PAY- 16 MENTS.— 17 “(1) STATE PAYMENT.—If an eligible county in 18 a State that will receive a share of the State pay- 19 ment for fiscal year 2024 has already received, or 20 will receive, a share of the 25-percent payment for 21 fiscal year 2024 distributed to the State before the 22 date of enactment of this subsection— 23 “(A) if the amount of the State payment 24 exceeds the amount of the 25-percent payment, 25 the amount of the State payment shall be re- 26 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00099 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 100 •HR 1 RH duced by the amount of the share of the eligible 1 county of the 25-percent payment; or 2 “(B) if the amount of the State payment 3 is less than or equal to the amount of the 25- 4 percent payment, the eligible county— 5 “(i) may retain the amount of the 6 share of the eligible county of the 25-per- 7 cent payment; and 8 “(ii) if so retained, such amount shall 9 be treated as if it were received by the 10 county as a State payment for purposes of 11 this Act. 12 “(2) COUNTY PAYMENT.—If an eligible county 13 that will receive a county payment for fiscal year 14 2024 has already received a 50-percent payment for 15 fiscal year 2024— 16 “(A) if the amount of the county payment 17 exceeds the amount of the 50-percent payment, 18 the amount of the county payment shall be re- 19 duced by the amount of the 50-percent pay- 20 ment; or 21 “(B) if the amount of the county payment 22 is less than or equal to the amount of the 50- 23 percent payment, the eligible county— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00100 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 101 •HR 1 RH “(i) may retain the amount of the 50- 1 percent</p>		
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	<p>payment; and 2 “(ii) if so retained, such amount shall 3 be treated as if it were received as a coun- 4 ty payment for purposes of this Act. 5 “(3) TIMELY PAYMENT.—Not later than 90 6 days after the date of enactment of this subsection, 7 the Secretary of the Treasury shall make all pay- 8 ments under this title for fiscal year 2024.”. 9 (B) DISTRIBUTION OF PAYMENTS TO ELI- 10 GIBLE COUNTIES.—Section 103(d)(2) of the Se- 11 cure Rural Schools and Community Self-Deter- 12 mination Act of 2000 (16 U.S.C. 7113(d)(2)) is 13 amended by striking “2023” and inserting 14 “2026”. 15 (2) PAYMENTS TO STATES AND COUNTIES.— 16 Section 102 of the Secure Rural Schools and Com- 17 munity Self-Determination Act of 2000 (16 U.S.C. 18 7112) is amended— 19 (A) in subsection (b)— 20 (i) in paragraph (1), by adding at the 21 end the following: 22 “(E) PAYMENTS FOR EACH OF FISCAL 23 YEARS 2024 AND 2025.—The election otherwise 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00101 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 102 •HR 1 RH required by subparagraph (A) shall not apply 1 for each of fiscal years 2024 and 2025.”; and 2 (ii) in paragraph (2), by adding at the 3 end the following: 4 “(C) FISCAL YEARS 2024 AND 2025.—The 5 election</p>	
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	<p>described in paragraph (1)(A) applicable to a county in fiscal year 2023 shall be effective for each of fiscal years 2024 and 2025.”; and (B) in subsection (d)— (i) in paragraph (1), by adding at the end the following: “(G) PAYMENTS FOR EACH OF FISCAL YEARS 2024 AND 2025.—The election made by an eligible county under subparagraph (B), (C), or (D) for fiscal year 2023, or deemed to be made by the county under paragraph (3)(B) for that fiscal year, shall be effective for each of fiscal years 2024 and 2025.”; and (ii) in paragraph (3), by adding at the end the following: “(E) PAYMENTS FOR EACH OF FISCAL YEARS 2024 AND 2025.—This paragraph does not apply for each of fiscal years 2024 and 2025.”.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00102 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>103 •HR 1 RH (3) EXTENSION OF AUTHORITY TO CONDUCT SPECIAL PROJECTS ON FEDERAL LAND.— (A) COMMITTEE ON COMPOSITION WAIVER AUTHORITY.—Section 205(d)(6)(C) of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 67125(d)(6)(C)) is amended by striking “2023” and inserting “2026”. (B) EXTENSION OF AUTHORITY.—Section 208 of the</p>		
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	<p>Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 117128) is amended— 12 (i) in subsection (a), by striking 13 “2025” and inserting “2028”; and 14 (ii) in subsection (b), by striking 15 “2026” and inserting “2029”. 16 (4)</p> <p>EXTENSION OF AUTHORITY TO EXPEND COUNTY FUNDS.—</p> <p>Section 305 of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7144) is amended— 20 (A) in subsection (a), by striking “2025” 21 and inserting “2028”; and 22 (B) in subsection (b), by striking “2026” 23 and inserting “2029”. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00103 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>104 •HR 1 RH (b) RESOURCE ADVISORY COMMITTEE PILOT PRO- 1 GRAM EXTENSION.—</p> <p>Section 205(g) of the Secure Rural Schools and Community Self-Determination Act of 2000 3 (16 U.S.C. 7125(g)) is amended— 4 (1) in paragraph (5), by striking “2023” and 5 inserting “2026”; and 6 (2) by striking paragraph (6). 7 (c)</p> <p>TECHNICAL CORRECTIONS.— 8 (1) RESOURCE ADVISORY COMMITTEES.—Sec- 9 tion 205 of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 117125) is amended— 12 (A) in subsection (c)— 13 (i) in paragraph (1), by</p>		
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	<p>striking “con- 14 cerned,” and inserting “concerned”; and 15 (ii) in paragraph (3), by striking “the 16 date of the enactment of this Act” and in- 17 serting “October 3, 2008”; and 18 (B) in subsection (d)(4), by striking “to 19 extent” and inserting “to the extent”. 20</p> <p>(2) USE OF PROJECT FUNDS.—Section 21 206(b)(2) of the Secure Rural Schools and Commu- 22 nity Self-Determination Act of 2000 (16 U.S.C. 23 7126(b)(2)) is amended by striking “concerned,” 24 and inserting “concerned”. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00104 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>105 •HR 1 RH (d) RESCISSIONS.—</p> <p>1 (1) COMPETITIVE GRANTS FOR NON-FEDERAL 2 FOREST LANDOWNERS.—All of the unobligated bal- 3 ances of the funds made available under each of 4 paragraphs (1) through (4) of section 23002(a) of 5 subtitle D of Public Law 117–169 are rescinded.</p> <p>6 (2) STATE AND PRIVATE FORESTRY CONSERVA- 7 TION PROGRAMS.—Of the unobligated balances avail- 8 able under section 23003(a)(1) of subtitle D of Pub- 9 lic Law 117–169, \$100,719,676 are rescinded. 10</p>		
SEC. 10106. ENERGY.	<p>11 (a) BIOBASED MARKETS PROGRAM.—Section 12 9002(k)(1) of the Farm Security and Rural Investment 13 Act of 2002 (7 U.S.C. 8102(k)(1)) is</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>amended by striking 14 “2024” and inserting “2031”. 15 (b) BIOENERGY PROGRAM FOR ADVANCED 16 BIOFUELS.—Section 9005(g)(1)(F) of the Farm Security 17 and Rural Investment Act of 2002 (7 U.S.C. 18 8105(g)(1)(F)) is amended by striking “2024” and insert- 19 ing “2031”. 20</p>		
SEC. 10107. HORTICULTURE.	<p>21 (a) PLANT PEST AND DISEASE MANAGEMENT AND 22 DISASTER PREVENTION.—Section 420(f) of the Plant 23 Protection Act (7 U.S.C. 7721) is amended— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00105 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 106 •HR 1 RH (1) in paragraph (5), by striking “and” at the 1 end; 2 (2) by redesignating paragraph (6) as para- 3 graph (7); 4 (3) by inserting after paragraph (5) the fol- 5 lowing: 6 “(6) \$75,000,000 for each of fiscal years 2018 7 through 2025; and”; and 8 (4) in paragraph (7) (as so redesignated), by 9 striking “\$75,000,000 for fiscal year 2018” and in- 10 serting “\$90,000,000 for fiscal year 2026”. 11 (b) SPECIALTY CROP BLOCK GRANTS.—Section 12 101(l)(1) of the Specialty Crops Competitiveness Act of 13 2004 (7 U.S.C. 1621 note; Public Law 108–465) is 14 amended— 15 (1) in subparagraph (D), by striking “and” at 16 the end; 17 (2) by redesignating subparagraph (E) as</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>sub- 18 paragraph (F); 19 (3) by inserting after subparagraph (D) the following: 21 “(E) \$85,000,000 for each of fiscal years 22 2018 through 2025; and”; and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00106 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 107 •HR 1 RH (4) in subparagraph (F) (as so redesignated), 1 by striking “\$85,000,000 for fiscal year 2018” and 2 inserting “\$100,000,000 for fiscal year 2026”.”. 3 (c) ORGANIC PRODUCTION AND MARKET DATA INITIATIVE.—Section 7407(d)(1) of the Farm Security and 5 Rural Investment Act of 2002 (7 U.S.C. 5925c(d)(1)) is 6 amended— 7 (1) in subparagraph (B), by striking “and” at 8 the end; 9 (2) in subparagraph (C), by striking the period 10 at the end and inserting “; and”; and 11 (3) by adding at the end the following: 12 “(D) \$10,000,000 for the period of fiscal 13 years 2026 through 2031.”. 14 (d) MODERNIZATION AND IMPROVEMENT OF INTERNATIONAL TRADE TECHNOLOGY SYSTEMS AND DATA 16 COLLECTION FUNDING.—Section 2123(c)(4) of the Organic 17 Foods Production Act of 1990 (7 U.S.C. 18 6522(c)(4)) is amended, in the matter preceding subparagraph (A), by striking “and \$1,000,000 for fiscal year 20 2024” and inserting “, \$1,000,000 for</p>		
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	<p>fiscal years 2024 21 and 2025, and \$5,000,000 for fiscal year 2026".</p> <p>22 (e) NATIONAL ORGANIC CERTIFICATION COST-SHARE 23 PROGRAM.—Section 10606(d)(1)(C) of the Farm Security 24 and Rural Investment Act of 2002 (7 U.S.C. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00107 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 108 •HR 1 RH 6523(d)(1)(C)) is amended by striking “for each of fiscal 1 years 2022 through 2024” and inserting “for each of fis- 2 cal years 2022 through 2031”. 3 (f) MULTIPLE CROP AND PESTICIDE USE SURVEY.— 4 Section 10109(c)(1) of the Agriculture Improvement Act 5 of 2018 (Public Law 115–334; 132 Stat. 4906) is amend- 6 ed to read as follows: 7</p> <p>“(1) MANDATORY FUNDING.—Of the funds of 8 the Commodity Credit Corporation, the Secretary 9 shall use to carry out this section—</p> <p>10 “(A) \$500,000 for fiscal year 2019, to re- 11 main available until expended; 12 “(B) \$100,000 for fiscal year 2024, to re- 13 main available until expended; and 14</p> <p>“(C) \$5,000,000 for fiscal year 2026, to 15 remain available until expended.”. 16</p>		
SEC. 10108. MISCELLANEOUS.	<p>17 (a) ANIMAL DISEASE PREVENTION AND MANAGE- 18 MENT.—Section 10409A(d)(1) of the Animal Health Pro- 19 tection Act (7 U.S.C. 8308a(d)(1)) is</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>amended to read 20 as follows: 21 “(1) MANDATORY FUNDING.— 22 “(A) FISCAL YEARS 2023 THROUGH 23 2025.—Of the funds of the Commodity Credit 24 Corporation, the Secretary shall make available 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00108 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 109 •HR 1 RH to carry out this section \$30,000,000 for each 1 of fiscal years 2023 through 2025, of which not 2 less than \$18,000,000 shall be made available 3 for each of those fiscal years to carry out sub- 4 section (b). 5 “(B) FISCAL YEARS 2026 THROUGH 6 2030.— Of the funds of the Commodity Credit 7 Corporation, the Secretary shall make available 8 to carry out this section \$233,000,000 for each 9 of fiscal years 2026 through 2030, of which— 10 “(i) not less than \$10,000,000 shall 11 be made available for each such fiscal year 12 to carry out subsection (a); 13 “(ii) not less than \$70,000,000 shall 14 be made available for each such fiscal year 15 to carry out subsection (b); and 16 “(iii) not less than \$153,000,000 shall 17 be made available for each such fiscal year 18 to carry out subsection (c). 19 “(C) SUBSEQUENT FISCAL YEARS.—Of the 20 funds of the Commodity Credit Corporation, the 21 Secretary shall make available to carry out this 22 section</p>	
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	<p>\$75,000,000 for fiscal year 2031 and 23 each fiscal year thereafter, of which not less 24 than \$45,000,000 shall be made available for 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00109 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 110 •HR 1 RH each of those fiscal years to carry out sub- 1 section (b).” 2 (b) SHEEP PRODUCTION AND MARKETING GRANT 3 PROGRAM.—Section 209(c) of the Agricultural Marketing 4 Act of 1946 (7 U.S.C. 1627a(c)) is amended— 5 (1) by striking “\$2,000,000 for fiscal year 6 2019, and”; and 7 (2) by inserting “and \$3,000,000 for fiscal year 8 2026” after “fiscal year 2024”. 9 (c) MISCELLANEOUS TRUST FUNDS.— 10 (1) PIMA AGRICULTURE COTTON TRUST 11 FUND.— Section 12314 of the Agricultural Act of 12 2014 (7 U.S.C. 2101 note; Public Law 113–79) is 13 amended— 14 (A) in subsection (b), in the matter pre- 15 ceding paragraph (1), by striking “2024” and 16 inserting “2031”; and 17 (B) in subsection (h), by striking “2024” 18 and inserting “2031”. 19 (2) AGRICULTURE WOOL APPAREL MANUFAC- 20 TURERS TRUST FUND.—Section 12315 of the Agri- 21 cultural Act of 2014 (7 U.S.C. 7101 note; Public 22 Law 113–79) is amended by striking “2024” each 23 place it appears</p>		
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	<p>and inserting “2031”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00110 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 111 •HR 1 RH (3) WOOL RESEARCH AND PROMOTION.— Sec- 1 tion 12316(a) of the Agricultural Act of 2014 (7 2 U.S.C. 7101 note; Public Law 113–79) is amended 3 by striking “2024” and inserting “2031”. 4 (4) EMERGENCY CITRUS DISEASE RESEARCH 5 AND DEVELOPMENT TRUST FUND.—Section 6 12605(d) of the Agriculture Improvement Act of 7 2018 (7 U.S.C. 7632 note; Public Law 115–334) is 8 amended by striking “2024” and inserting “2031”. 9 TITLE II—COMMITTEE ON 10 ARMED SERVICES 11</p>		
SEC. 20001. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>12 RESOURCES FOR IMPROVING THE QUALITY 13 OF LIFE FOR MILITARY PERSONNEL. 14 (a) APPROPRIATIONS.—In addition to amounts other- 15 wise available, there are appropriated to the Secretary of 16 Defense for fiscal year 2025, out of any money in the 17 Treasury not otherwise appropriated, to remain available 18 until September 30, 2029— 19 (1) \$230,480,000 for restoration and mod- 20 ernization costs under the Marine Corps Barracks 21 2030 initiative; 22 (2) \$119,000,000 for base operating support 23 costs under the Marine Corps Barracks 2030 initia- 24 tive; 25 VerDate Sep 11 2014 02:44 May 21, 2025</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Jkt 059200 PO 00000 Frm 00111 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 112 •HR 1 RH (3) \$1,000,000,000 for Army, Navy, Air Force, 1 and Space Force sustainment, restoration, and mod- 2 ernizations of military unaccompanied housing; 3 (4) \$2,000,000,000 for the Defense Health 4 Program; 5 (5) \$2,900,000,000 to supplement the basic al- 6 lowance for housing payable to members of the 7 Armed Forces, notwithstanding section 403 of title 8 37, United States Code; 9 (6) \$50,000,000 for bonuses, special pays, and 10 incentive pays for members of the Armed Forces 11 pursuant to titles 10 and 37, United States Code; 12 (7) \$10,000,000 for the Defense Activity for 13 Non-Traditional Education Support's Online Aca- 14 demic Skills Course program for members of the 15 Armed Forces; 16 (8) \$100,000,000 for tuition assistance for 17 members of the Armed Forces pursuant to title 10, 18 United States Code; 19 (9) \$100,000,000 for child care fee assistance 20 for members of the Armed Forces under part II of 21 chapter 88 of title 10, United States Code; 22 (10) \$590,000,000 to increase the Temporary 23 Lodging Expense Allowance under chapter 8 of title 24 37, United States Code, to 21 days; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00112</p>		
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	<p>Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 113 •HR 1 RH (11) \$100,000,000 for Department of Defense 1 Impact Aid payments to local educational agencies 2 under section 2008 of title 10, United States Code; 3 (12) \$10,000,000 for military spouse profes- 4 sional licensure under section 1784 of title 10, 5 United States Code; 6 (13) \$6,000,000 for Armed Forces Retirement 7 Home facilities; and 8 (14) \$100,000,000 for the Defense Community 9 Infrastructure Program. 10 (b) TEMPORARY INCREASE IN PERCENTAGE OF 11 VALUE OF AUTHORIZED INVESTMENT IN CERTAIN 12 PRIVATIZED MILITARY HOUSING PROJECTS.— 13 (1) IN GENERAL.—During the period beginning 14 on the date of the enactment of this section and 15 ending on September 30, 2029, the Secretary con- 16 cerned shall apply— 17 (A) paragraph (1) of subsection (c) of sec- 18 tion 2875 of title 10, United States Code, by 19 substituting “60 percent” for “33 1/3 per- 20 cent”; and 21 (B) paragraph (2) of such subsection by 22 substituting “60 percent” for “45 percent”. 23 (2) SECRETARY CONCERNED DEFINED.—In this 24 subsection, the term “Secretary concerned” has the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00113 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 114 •HR 1 RH meaning given such term in section 101 of title 10, 1 United States Code. 2 (c) TEMPORARY AUTHORITY FOR ACQUISITION OR 3 CONSTRUCTION OF PRIVATIZED MILITARY UNACCOM- 4 PANIED HOUSING.—Section 2881a of title 10, United 5 States Code, is amended— 6 (1) by striking the heading and inserting 7 “Temporary authority for acquisition or 8 construction of privatized military unac- 9 panied housing”; 10 (2) by striking “Secretary of the Navy” each 11 place it appears and inserting “Secretary con- 12 cerned”; 13 (3) by striking “under the pilot projects” each 14 place it appears and inserting “pursuant to this sec- 15 tion”; 16 (4) in subsection (a)— 17 (A) by striking the heading and inserting 18 “IN GENERAL”; and 19 (B) by striking “carry out not more than 20 three pilot projects under the authority of this 21 section or another provision of this subchapter 22 to use the private sector” and inserting “use 23 the authority under this subchapter to enter 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00114 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 115 •HR 1 RH into contracts with appropriate private sector 1</p>		
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	<p>entities”; 2 (5) in subsection (c), by striking “privatized 3 housing” and inserting “privatized housing units”; 4 (6) by redesignating subsection (f) as sub- 5 section (e); and 6 (7) in subsection (e) (as so redesignated)— 7 (A) by striking “under the pilot programs” 8 and inserting “under this section”; and 9 (B) by striking “September 30, 2009” and 10 inserting “September 30, 2029”. 11</p>		
SEC. 20002. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>12 RESOURCES FOR SHIPBUILDING. 13 In addition to amounts otherwise available, there are 14 appropriated to the Secretary of Defense for fiscal year 15 2025, out of any money in the Treasury not otherwise ap- 16 propriated, to remain available until September 30, 17 2029— 18 (1) \$250,000,000 for the expansion of acceler- 19 ated Training in Defense Manufacturing program; 20 (2) \$250,000,000 for United States production 21 of turbine generators for shipbuilding industrial 22 base; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00115 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 116 •HR 1 RH (3) \$450,000,000 for United States additive 1 manufacturing for wire production and machining 2 capacity for shipbuilding industrial base; 3 (4) \$492,000,000 for next-generation ship- 4 building techniques; 5 (5) \$85,000,000 for United States-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>made steel 6 plate for shipbuilding industrial base; 7 (6) \$50,000,000 for machining capacity for 8 naval propellers for shipbuilding industrial base; 9 (7) \$110,000,000 for rolled steel and fabrica- 10 tion facility for shipbuilding industrial base; 11 (8) \$400,000,000 for expansion of collaborative 12 campus for naval shipbuilding; 13 (9) \$450,000,000 for application of autonomy 14 and artificial intelligence to naval shipbuilding; 15 (10) \$500,000,000 for the adoption of advanced 16 manufacturing techniques in the maritime industrial 17 base; 18 (11) \$500,000,000 for additional dry-dock ca- 19 pability; 20 (12) \$50,000,000 for the expansion of cold 21 spray repair technologies; 22 (13) \$450,000,000 for additional maritime in- 23 dustrial workforce development programs; 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00116 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 117 •HR 1 RH (14) \$750,000,000 for additional supplier devel- 1 opment across the naval shipbuilding industrial base; 2 (15) \$250,000,000 for additional advanced 3 manufacturing processes across the naval ship- 4 building industrial base; 5 (16) \$4,600,000,000 for a second Virginia-class 6 submarine in fiscal year 2027; 7 (17) \$5,400,000,000 for two additional Guided 8 Missile</p>		
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	<p> Destroyer (DDG) ships; 9 (18) \$160,000,000 for advanced procurement 10 for Landing Ship Medium; 11 (19) \$1,803,941,000 for procurement of Land- 12 ing Ship Medium; 13 (20) \$295,000,000 for development of a second 14 Landing Craft Utility shipyard and production of 15 additional Landing Craft Utility; 16 (21) \$100,000,000 for the procurement of com- 17 mercial logistics ships; 18 (22) \$600,000,000 for the lease or purchase of 19 new ships through the National Defense Sealift 20 Fund; 21 (23) \$2,725,000,000 for the procurement of T- 22 AO oilers; 23 (24) \$500,000,000 for cost-to- complete for res- 24 cue and salvage ships; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00117 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 118 •HR 1 RH (25) \$300,000,000 for production of ship-to- 1 shore connectors; 2 (26) \$695,000,000 for the implementation of a 3 multi-ship amphibious warship contract; 4 (27) \$80,000,000 for accelerated development 5 of vertical launch system reloading at sea; 6 (28) \$250,000,000 for expansion of Navy corro- 7 sion control programs; 8 (29) \$159,000,000 for leasing of ships for Ma- 9 rine Corps operations; 10 (30) \$1,534,000,000 for expansion of small un- 11 manned surface </p>		
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	<p>vessel production; 12 (31) \$1,800,000,000 for expansion of medium 13 unmanned surface vessel production; 14 (32) \$1,300,000,000 for expansion of un- 15 manned underwater vehicle production; 16 (33) \$188,360,000 for the development and 17 testing of maritime robotic autonomous systems and 18 enabling technologies; 19 (34) \$174,000,000 for the development of a 20 Test Resource Management Center robotic autono- 21 mous systems proving ground; 22 (35) \$250,000,000 for the development, produc- 23 tion, and integration of wave-powered unmanned un- 24 derwater vehicles; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00118 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 119 •HR 1 RH (36) \$2,100,000,000 for San Antonio-class Am- 1 phibious Transport Dock (LPD); and 2 (37) \$3,700,000,000 for America-class Amphib- 3 ious Assault Ship (LHA). 4</p>		
SEC. 20003. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>5 RESOURCES FOR INTEGRATED AIR AND MIS- 6 SILE DEFENSE. 7 (a) NEXT GENERATION MISSILE DEFENSE TECH- 8 NOLOGIES.—In addition to amounts otherwise available, 9 there are appropriated to the Secretary of Defense for fis- 10 cal year 2025, out of any money in the Treasury not other- 11 wise appropriated, to remain available until September 30, 12 2029— 13</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>(1) \$183,000,000 for Missile Defense Agency 14 special programs; 15 (2) \$250,000,000 for development and testing 16 of directed energy capabilities by the Under Sec- 17 retary for Research and Engineering; 18 (3) \$300,000,000 for classified military space 19 superiority programs run by the Strategic Capabili- 20 ties Office; 21 (4) \$500,000,000 for national security space 22 launch infrastructure; 23 (5) \$2,000,000,000 for air moving target indi- 24 cator military satellites; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00119 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 120 •HR 1 RH (6) \$400,000,000 for expansion of Multi-Serv- 1 ice Advanced Capability Hypersonic Test Bed pro- 2 gram; 3 (7) \$5,600,000,000 for development of space- 4 based and boost phase intercept capabilities; 5 (8) \$2,400,000,000 for the development of mili- 6 tary non-kinetic missile defense effects; and 7 (9) \$7,200,000,000 for the development, pro- 8 curement, and integration of military space-based 9 sensors. 10 (b) LAYERED HOMELAND DEFENSE.—In addition to 11 amounts otherwise available, there are appropriated to the 12 Secretary of Defense for fiscal year 2025, out of any 13 money in the Treasury not otherwise appropriated, to re- 14</p>		
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	<p>main available until September 30, 2029— 15 (1) \$2,200,000,000 for acceleration of 16 hypersonic defense systems; 17 (2) \$800,000,000 for accelerated development 18 and deployment of next-generation intercontinental 19 ballistic missile defense systems; 20 (3) \$408,000,000 for Army space and strategic 21 missile test range infrastructure restoration and 22 modernization in the United States Indo-Pacific 23 Command area of operations west of the inter- 24 national dateline; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00120 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 121 •HR 1 RH (4) \$1,975,000,000 for improved ground-based 1 missile defense radars; and 2 (5) \$530,000,000 for the design and construc- 3 tion of Missile Defense Agency missile instrumenta- 4 tion range safety ship. 5</p>		
SEC. 20004. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>6 RESOURCES FOR MUNITIONS AND DEFENSE 7 SUPPLY CHAIN RESILIENCY. 8 (a) APPROPRIATIONS.—In addition to amounts other- 9 wise available, there are appropriated to the Secretary of 10 Defense for fiscal year 2025, out of any money in the 11 Treasury not otherwise appropriated, to remain available 12 until September 30, 2029— 13 (1) \$400,000,000 for the development, produc- 14 tion, and integration of Navy and Air Force</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>long- 15 range anti-ship missiles; 16 (2) \$380,000,000 for production capacity ex- 17 pansion for Navy and Air Force long-range anti-ship 18 missiles; 19 (3) \$490,000,000 for the development, produc- 20 tion, and integration of Navy and Air Force long- 21 range air-to-surface missiles; 22 (4) \$94,000,000 for the development, produc- 23 tion, and integration of alternative Navy and Air 24 Force long-range air-to-surface missiles; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00121 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 122 •HR 1 RH (5) \$630,000,000 for the development, produc- 1 tion, and integration of long-range Navy air defense 2 and anti-ship missiles; 3 (6) \$688,000,000 for the development, produc- 4 tion, and integration of long-range multi-service 5 cruise missiles; 6 (7) \$250,000,000 for production capacity ex- 7 pansion and supplier base strengthening of long- 8 range multi-service cruise missiles; 9 (8) \$70,000,000 for the development, produc- 10 tion, and integration of short-range Navy and Ma- 11 rine Corps anti-ship missiles; 12 (9) \$100,000,000 for the development of an 13 anti-ship seeker for short-range Army ballistic mis- 14 siles; 15 (10) \$175,000,000 for production capacity ex- 16 pansion for next-generation Army medium-range 17 ballistic missiles; 18 (11)</p>		
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	<p>\$50,000,000 for the mitigation of diminishing manufacturing sources for medium-range air-to-air missiles; 21 (12)</p> <p>\$250,000,000 for the procurement of medium-range air-to-air missiles; 23 (13)</p> <p>\$225,000,000 for the expansion of production capacity for medium-range air-to-air missiles; 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00122 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>123 •HR 1 RH (14)</p> <p>\$50,000,000 for the development of second sources for components of short-range air-to-air missiles; 3 (15)</p> <p>\$325,000,000 for production capacity improvements for air-launched anti-radiation missiles; 5 (16)</p> <p>\$50,000,000 for the accelerated development of Army next-generation medium-range anti-ship ballistic missiles; 8 (17)</p> <p>\$114,000,000 for the production of Army next-generation medium-range ballistic missiles; 10 (18)</p> <p>\$300,000,000 for the production of Army medium-range ballistic missiles; 12 (19)</p> <p>\$85,000,000 for the accelerated development of Army long-range ballistic missiles; 14 (20)</p> <p>\$400,000,000 for the production of heavy-weight torpedoes; 16 (21)</p> <p>\$200,000,000 for the development, procurement, and integration of commercial heavy-weight</p>		
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	<p>torpedoes; 19 (22) \$70,000,000 for the improvement of 20 heavyweight torpedo maintenance activities; 21 (23) \$200,000,000 for the production of light- 22 weight torpedoes; 23 (24) \$500,000,000 for the development, pro- 24 curement, and integration of maritime mines; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00123 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 124 •HR 1 RH (25) \$50,000,000 for the development, procure- 1 ment, and integration of new underwater explosives; 2 (26) \$55,000,000 for the development, procure- 3 ment, and integration of lightweight multi-mission 4 torpedoes; 5 (27) \$80,000,000 for the production of 6 sonobuoys; 7 (28) \$150,000,000 for the development, pro- 8 curement, and integration of air-delivered long-range 9 maritime mines; 10 (29) \$61,000,000 for the acceleration of Navy 11 expeditionary loitering munitions deployment; 12 (30) \$50,000,000 for the acceleration of one- 13 way attack unmanned aerial systems with advanced 14 autonomy; 15 (31) \$1,000,000,000 for the expansion of the 16 one-way attack unmanned aerial systems industrial 17 base; 18 (32) \$3,500,000,000 for grants made pursuant 19 to the Industrial Base Fund established under sec- 20 tion 4817 of title 10, United States Code; 21 (33)</p>		
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	<p>\$1,000,000,000 for grants and purchase 22 commitments made pursuant to the Industrial Base 23 Fund established under section 4817 of title 10, 24 United States Code; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00124 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 125 •HR 1 RH (34) \$200,000,000 for investments in solid 1 rocket motor industrial base through the Industrial 2 Base Fund established under section 4817 of title 3 10, United States Code; 4 (35) \$400,000,000 for investments in the 5 emerging solid rocket motor industrial base through 6 the Industrial Base Fund established under section 7 4817 of title 10, United States Code; 8 (36) \$42,000,000 for investments in second 9 sources for large-diameter solid rocket motors for 10 hypersonic missiles; 11 (37) \$1,000,000,000 for the creation of next- 12 generation automated munitions production fac- 13 tories; 14 (38) \$170,000,000 for the development of ad- 15 vanced radar depot for repair, testing, and produc- 16 tion of radar and electronic warfare systems; 17 (39) \$25,000,000 for the expansion of the De- 18 partment of Defense industrial base policy analysis 19 workforce; 20 (40) \$30,300,000 for the repair of Army mis- 21 siles; 22 (41) \$100,000,000 for the production of small 23 and</p>		
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	<p>medium ammunition; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00125 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 126 •HR 1 RH (42) \$2,500,000,000 for additional activities to 1 improve the United States production of critical 2 minerals through the National Defense Stockpile, 3 authorized by subchapter III of chapter 5 of title 50, 4 United States Code; 5 (43) \$10,000,000 for the expansion of the De- 6 partment of Defense armaments cooperation work- 7 force; 8 (44) \$250,000,000 for the expansion of the De- 9 fense Exportability Features program; 10 (45) \$250,000,000 for the development of new 11 armaments cooperation programs; 12 (46) \$350,000,000 for production of Navy long- 13 range air and missile defense interceptors; 14 (47) \$93,000,000 for replacement of Navy long- 15 range air and missile defense interceptors; 16 (48) \$100,000,000 for development of a second 17 solid rocket motor source for Navy air defense and 18 anti ship missiles; 19 (49) \$65,000,000 for expansion of production 20 capacity of Missile Defense Agency long-range anti- 21 ballistic missiles; 22 (50) \$225,000,000 for expansion of production 23 capacity for Navy air defense and anti-ship missiles; 24 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00126 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 127 •HR 1 RH (51) \$103,300,000 for expansion of depot level 1 maintenance facility for Navy long- range air and 2 missile defense interceptors; 3 (52) \$18,000,000 for creation of domestic 4 source for guidance section of Navy short- range air 5 defense missiles; 6 (53) \$65,000,000 for integration of Army me- 7 dium-range air and missile defense interceptor with 8 Navy ships; 9 (54) \$176,100,000 for production of Army 10 long- range movable missile defense radar; 11 (55) \$100,000,000 for accelerated fielding of 12 Army short-range gun-based air and missile defense 13 system; 14 (56) \$40,000,000 for development of low-cost 15 alternatives to air and missile defense interceptors; 16 (57) \$50,000,000 for acceleration of Army 17 next-generation shoulder-fired air defense system; 18 (58) \$91,000,000 for production of Army next- 19 generation shoulder-fired air defense system; 20 (59) \$500,000,000 for development, production, 21 and integration of counter-unmanned aerial systems 22 programs; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00127 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 128 •HR 1 RH (60) \$350,000,000</p>		
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	<p>for development, production, 1 and integration of non-kinetic counter-unmanned 2 aerial systems programs; 3 (61) \$250,000,000 for development, production, 4 and integration of land-based counter-unmanned 5 aerial systems programs; 6 (62) \$200,000,000 for development, production, 7 and integration of ship-based counter-unmanned aer- 8 ial systems programs; and 9 (63) \$400,000,000 for acceleration of 10 hypersonic strike programs. 11</p> <p>(b) APPROPRIATIONS.—In addition to amounts other- 12 wise available, there is appropriated to the Secretary of 13 Defense, out of any money in the Treasury not otherwise 14 appropriated, to remain available until September 30, 15 2029, \$500,000,000 to the “Department of Defense Cred- 16 it Program Account” to carry out the capital assistance 17 program, including loans, loan guarantees, and technical 18 assistance, established under section 149(e) of title 10, 19 United States Code, for the development of reliable 20 sources of critical minerals: Provided, That— 21 (1) such amounts are available to subsidize 22 gross obligations for the principal amount of direct 23 loans, and total loan principal, any part of which is 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00128 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	DSK7ZCZBW3PROD with \$\$_JOB 129 •HR 1 RH to be guaranteed, not to exceed \$100,000,000,000; 1 and 2 (2) such amounts are available to cover all costs 3 and expenditures as provided under section 4 149(e)(5)(B) of title 10, United States Code. 5		
SEC. 20005. ENHANCEMENT OF DEPARTMENT OF DEFENSE	6 RESOURCES FOR SCALING LOW-COST WEAP- 7 ONS INTO PRODUCTION. 8 (a) APPROPRIATIONS.—In addition to amounts other- 9 wise available, there are appropriated to the Secretary of 10 Defense for fiscal year 2025, out of any money in the 11 Treasury not otherwise appropriated, to remain available 12 until September 30, 2029— 13 (1) \$25,000,000 for the Office of Strategic 14 Capital Global Technology Scout program; 15 (2) \$1,100,000,000 for the expansion of the 16 small unmanned aerial system industrial base; 17 (3) \$400,000,000 for the development and de- 18 ployment of the Joint Fires Network and associated 19 joint battle management capabilities; 20 (4) \$400,000,000 for the expansion of advanced 21 command-and-control tools to combatant commands 22 and military departments; 23 (5) \$100,000,000 for the development of shared 24 secure facilities for the defense industrial base; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00129 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 130 •HR 1 RH (6) \$50,000,000 for the creation of additional 1 Defense Innovation Unit OnRamp Hubs; 2 (7) \$250,000,000 for the acceleration of Stra- 3 tegic Capabilities Office programs; 4 (8) \$650,000,000 for the expansion of Mission 5 Capabilities office joint prototyping and experimen- 6 tation activities for military innovation; 7 (9) \$500,000,000 for the accelerated develop- 8 ment and integration of advanced 5G/6G tech- 9 nologies for military use; 10 (10) \$25,000,000 for testing of simultaneous 11 transmit and receive technology for military spec- 12 trum agility; 13 (11) \$50,000,000 for the development, procure- 14 ment, and integration of high-altitude stratospheric 15 balloons for military use; 16 (12) \$120,000,000 for the development, pro- 17 curement, and integration of long-endurance un- 18 manned aerial systems for surveillance; 19 (13) \$40,000,000 for the development, procure- 20 ment, and integration of alternative positioning and 21 navigation technology to enable military operations 22 in contested electromagnetic environments; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00130 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 131 •HR 1 RH (14) \$750,000,000 for the acceleration of inno- 1</p>		
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	<p>vative military logistics and energy capability devel- 2 opment and deployment; 3 (15) \$120,000,000 for the acceleration of devel- 4 opment of small modular nuclear reactors for mili- 5 tary use; 6 (16) \$1,000,000,000 for the expansion of pro- 7 grams to accelerate the procurement and fielding of 8 innovative technologies; 9 (17) \$90,000,000 for the development of reus- 10 able hypersonic technology for military strikes and 11 intelligence; 12 (18) \$2,000,000,000 for the expansion of De- 13 fense Innovation Unit scaling of commercial tech- 14 nology for military use; 15 (19) \$500,000,000 to prevent delays in delivery 16 of attritable autonomous military capabilities; 17 (20) \$1,000,000,000 for the development, pro- 18 curement, and integration of low-cost cruise missiles; 19 (21) \$500,000,000 for the development, pro- 20 curement, and integration of exportable low-cost 21 cruise missiles; 22 (22) \$124,000,000 for improvements to Test 23 Resource Management Center artificial intelligence 24 capabilities; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00131 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 132 •HR 1 RH (23) \$145,000,000 for the development of arti- 1 ficial intelligence to enable one-way attack un- 2 manned aerial systems</p>		
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	<p>and naval systems; 3 (24) \$250,000,000 for the development of the 4 Test Resource Management Center digital test envi- 5 ronment; 6 (25) \$250,000,000 for the advancement of the 7 artificial intelligence ecosystem; 8 (26) \$250,000,000 for the expansion of Cyber 9 Command artificial intelligence lines of effort; 10 (27) \$250,000,000 for the acceleration of the 11 Quantum Benchmarking Initiative; 12 (28) \$500,000,000 for the expansion and accel- 13 eration of qualification activities and technical data 14 management to enhance competition in defense in- 15 dustrial base; 16 (29) \$400,000,000 for the expansion of the de- 17 fense manufacturing technology program; and 18 (30) \$685,000,000 for military cryptographic 19 modernization activities. 20 (b) APPROPRIATIONS.—In addition to amounts other- 21 wise available, there are appropriated to the Secretary of 22 Defense, out of any money in the Treasury not otherwise 23 appropriated, to remain available until September 30, 24 2029, \$1,000,000,000 to the “Department of Defense 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00132 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 133 •HR 1 RH Credit Program Account” to carry out the capital</p>		
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	<p>assist- 1 ance program, including loans, loan guarantees, and tech- 2 nical assistance, established under section 149(e) of title 3 10, United States Code: Provided, That— 4 (1) such amounts are available to subsidize 5 gross obligations for the principal amount of direct 6 loans, and total loan principal, any part of which is 7 to be guaranteed, not to exceed \$100,000,000,000; 8 and 9 (2) such amounts are available to cover all costs 10 and expenditures as provided under section 11 149(e)(5)(B) of title 10, United States Code. 12</p>		
SEC. 20006. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>13 RESOURCES FOR IMPROVING THE EFFI- 14 CIENCY AND CYBERSECURITY OF THE DE- 15 PARTMENT OF DEFENSE. 16 In addition to amounts otherwise available, there are 17 appropriated to the Secretary of Defense for fiscal year 18 2025, out of any money in the Treasury not otherwise ap- 19 propriated, to remain available until September 30, 20 2029— 21 (1) \$150,000,000 for business systems replace- 22 ment to accelerate the audits of the financial state- 23 ments of the Department of Defense pursuant to 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00133 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 134 •HR 1 RH chapter 9A and section 2222 of title 10, United 1 States Code; 2 (2) \$200,000,000 for</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the deployment of auto- 3 mation and artificial intelligence to accelerate the 4 audits of the financial statements of the Department 5 of Defense pursuant to chapter 9A and section 2222 6 of title 10, United States Code; 7 (3) \$10,000,000 for the improvement of the 8 budgetary and programmatic infrastructure of the 9 Office of the Secretary of Defense; and 10 (4) \$20,000,000 for defense cybersecurity pro- 11 grams of the Defense Advanced Research Projects 12 Agency. 13</p>		
SEC. 20007. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>14 RESOURCES FOR AIR SUPERIORITY. 15 In addition to amounts otherwise available, there are 16 appropriated to the Secretary of Defense for fiscal year 17 2025, out of any money in the Treasury not otherwise ap- 18 propriated, to remain available until September 30, 19 2029— 20 (1) \$3,150,000,000 to increase F-15EX air- 21 craft production; 22 (2) \$361,220,000 to prevent the retirement of 23 F-22 aircraft; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00134 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 135 •HR 1 RH (3) \$127,460,000 to prevent the retirement of 1 F-15E aircraft; 2 (4) \$50,000,000 to accelerate installation of F- 3 16 electronic warfare capability; 4 (5) \$116,000,000 for C-17A Mobility Aircraft 5 Connectivity; 6 (6) \$84,000,000 for KC-135 Mobility</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Aircraft 7 Connectivity; 8 (7) \$440,000,000 to increase C-130J produc- 9 tion; 10 (8) \$474,000,000 to increase EA-37B produc- 11 tion; 12 (9) \$300,000,000 for Air Force classified pro- 13 grams; 14 (10) \$678,000,000 to accelerate the Collabo- 15 rative Combat Aircraft program; 16 (11) \$400,000,000 to accelerate production of 17 the F-47 aircraft; 18 (12) \$230,000,000 for Navy classified pro- 19 grams; 20 (13) \$500,000,000 accelerate the FA/XX air- 21 craft; 22 (14) \$100,000,000 for production of Advanced 23 Aerial Sensors; 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00135 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 136 •HR 1 RH (15) \$160,000,000 to accelerate V-22 nacelle 1 improvement; and 2 (16) \$100,000,000 to accelerate production of 3 MQ-25 aircraft. 4</p>		
SEC. 20008. ENHANCEMENT OF RESOURCES FOR NUCLEAR	<p>5 FORCES. 6 (a) DOD APPROPRIATIONS.—In addition to amounts 7 otherwise available, there are appropriated to the Sec- 8 retary of Defense for fiscal year 2025, out of any money 9 in the Treasury not otherwise appropriated, to remain 10 available until September 30, 2029— 11 (1) \$1,500,000,000 for risk reduction activities 12 for the Sentinel intercontinental ballistic missile pro- 13 gram; 14 (2) \$4,500,000,000 for acceleration of</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the B- 15 21 long-range bomber aircraft; 16 (3) \$500,000,000 for improvements to the Min- 17 uteman III intercontinental ballistic missile system; 18 (4) \$100,000,000 for capability enhancements 19 to intercontinental ballistic missile reentry vehicles; 20 (5) \$148,000,000 for the expansion of D5 mis- 21 sile motor production; 22 (6) \$400,000,000 to accelerate the development 23 of Trident D5LE2 submarine-launched ballistic mis- 24 siles; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00136 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 137 •HR 1 RH (7) \$2,000,000,000 to accelerate the develop- 1 ment, procurement, and integration of the nuclear- 2 armed sea-launched cruise missile; 3 (8) \$62,000,000 to convert Ohio-class sub- 4 marine tubes to accept additional missiles; 5 (9) \$22,000,000 to enhance nuclear deterrence 6 through classified programs; 7 (10) \$168,000,000 to accelerate the production 8 of the Survivable Airborne Operations Center pro- 9 gram; 10 (11) \$65,000,000 to accelerate the moderniza- 11 tion of nuclear command, control, and communica- 12 tions; and 13 (12) \$210,300,000 for the increased production 14 of MH-139 helicopters. 15 (b) NNSA</p> <p>APPROPRIATIONS.—In addition to</p>		
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	<p>16 amounts otherwise available, there are appropriated to the 17 Administrator of the National Nuclear Security Adminis- 18 tration for fiscal year 2025, out of any money in the 19 Treasury not otherwise appropriated, to remain available 20 until September 30, 2029— 21 (1) \$200,000,000 to perform National Nuclear 22 Security Administration Phase 1 studies pursuant to 23 section 3211 of the National Nuclear Security Ad- 24 ministration Act (50 U.S.C. 2401); 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00137 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 138 •HR 1 RH (2) \$540,000,000 to address deferred mainte- 1 nance and repair needs of the National Nuclear Se- 2 curity Administration pursuant to section 3211 of 3 the National Nuclear Security Administration Act 4 (50 U.S.C. 2401); 5 (3) \$1,000,000,000 to accelerate the construc- 6 tion of National Nuclear Security Administration fa- 7 cilities pursuant to section 3211 of the National Nu- 8 clear Security Administration Act (50 U.S.C. 2401); 9 (4) \$400,000,000 to accelerate the develop- 10 ment, procurement, and integration of the warhead 11 for the nuclear-armed sea-launched cruise missile 12 pursuant to section 3211 of the National Nuclear 13 Security</p>		
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	<p>Administration Act (50 U.S.C. 2401); 14 (5) \$500,000,000 to accelerate primary capability modernization pursuant to section 3211 of the 16 National Nuclear Security Administration Act (50 U.S.C. 2401); 18 (6) \$500,000,000 to accelerate secondary capability modernization pursuant to section 3211 of the 20 National Nuclear Security Administration Act (50 U.S.C. 2401); and 22 (7) \$100,000,000 to accelerate domestic uranium enrichment centrifuge deployment for defense purposes pursuant to section 3211 of the National</p> <p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00138 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 139 •HR 1 RH Nuclear Security Administration Act (50 U.S.C. 1 2401). 2</p>		
SEC. 20009. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>3 RESOURCES TO IMPROVE CAPABILITIES OF 4 UNITED STATES INDO-PACIFIC COMMAND.</p> <p>5 In addition to amounts otherwise available, there are 6 appropriated to the Secretary of Defense for fiscal year 7 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 9 2029— 10</p> <p>(1) \$365,000,000 for Army exercises and operations in the Western Pacific area of operations;</p> <p>12 (2) \$53,000,000 for Special Operations Command exercises and operations in the Western Pa-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>14 cific area of operations; 15 (3) \$47,000,000 for Marine Corps exercises and 16 operations in Western Pacific area of operations; 17 (4) \$90,000,000 for Air Force exercises and op- 18 erations in Western Pacific area of operations; 19 (5) \$532,600,000 for the Pacific Air Force bi- 20 ennial large-scale exercise; 21 (6) \$19,000,000 for the development of naval 22 small craft capabilities; 23 (7) \$35,000,000 for military additive manufac- 24 turing capabilities in the United States Indo-Pacific 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00139 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 140 •HR 1 RH Command area of operations west of the inter- 1 national dateline; 2 (8) \$450,000,000 for the development of air- 3 fields within the area of operations of United States 4 Indo-Pacific Command; 5 (9) \$1,100,000,000 for development of infra- 6 structure within the area of operations of United 7 States Indo-Pacific Command; 8 (10) \$124,000,000 for mission networks for 9 United States Indo-Pacific Command; 10 (11) \$100,000,000 for Air Force regionally 11 based cluster pre-position base kits; 12 (12) \$25,000,000 to explore the revitalization 13 of existing Arctic naval infrastructure; 14 (13) \$90,000,000 for the accelerated develop- 15 ment of non-kinetic</p>		
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	<p>capabilities; 16 (14) \$20,000,000 for military exercises with 17 Taiwan; 18 (15) \$23,000,000 for anti-submarine sonar ar- 19 rays; 20 (16) \$30,000,000 for intelligence, surveillance, 21 and reconnaissance capabilities for United States Af- 22 rica Command; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00140 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 141 •HR 1 RH (17) \$30,000,000 for intelligence, surveillance, 1 and reconnaissance capabilities for United States 2 Indo-Pacific Command; 3 (18) \$400,000,000 for the development, coordi- 4 nation, and deployment of economic competition ef- 5 fects within the Department of Defense; 6 (19) \$10,000,000 for the expansion of Depart- 7 ment of Defense workforce for economic competition; 8 (20) \$1,000,000,000 for offensive cyber oper- 9 ations; 10 (21) \$500,000,000 for the Joint Training 11 Team; 12 (22) \$300,000,000 for the procurement of mesh 13 network communications capabilities for Special Op- 14 erations Command Pacific; 15 (23) \$850,000,000 for activities to protect 16 United States interests and deter Chinese Com- 17 munist Party aggression through provision of mili- 18 tary support and assistance to the military, central 19 government security forces, and</p>		
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	<p>central government 20 security agencies of Taiwan; 21 (24) \$200,000,000 for acceleration of Guam 22 Defense System program; 23 (25) \$4,029,000,000 for classified military 24 space superiority programs; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00141 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 142 •HR 1 RH (26) \$68,000,000 for Space Force facilities im- 1 provements; 2 (27) \$100,000,000 for ground moving target 3 indicator military satellites; and 4 (28) \$528,000,000 for DARC and 5 SILENTBARKER military space situational aware- 6 ness programs. 7</p>		
SEC. 20010. ENHANCEMENT OF DEPARTMENT OF DEFENSE	<p>8 RESOURCES FOR IMPROVING THE READI- 9 NESS OF THE ARMED FORCES. 10 In addition to amounts otherwise available, there are 11 appropriated to the Secretary of Defense for fiscal year 12 2025, out of any money in the Treasury not otherwise ap- 13 propriated, to remain available until September 30, 14 2029— 15 (1) \$1,400,000,000 for a pilot program on 16 OPN-8 maritime spares and repair rotatable pool; 17 (2) \$700,000,000 for a pilot program on OPN- 18 8 maritime spares and repair rotatable pool for am- 19 phibious ships; 20 (3) \$2,118,000,000 for readiness packages to 21 keep Air Force aircraft mission capable; 22 (4)</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>\$1,500,000,000 for Army depot modernization and capacity enhancement; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00142 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB 143 •HR 1 RH (5) \$2,000,000,000 for Navy depot and shipyard modernization and capacity enhancement; 2 (6) \$250,000,000 for Air Force depot modernization and capacity enhancement; 4 (7) \$1,391,000,000 for the enhancement of 5 Special Operations Command equipment and readiness; 7 (8) \$500,000,000 for National Guard unit 8 readiness; 9 (9) \$400,000,000 for Marine Corps readiness 10 and capabilities; 11 (10) \$20,000,000 for upgrades to Marine Corps 12 utility helicopters; 13 (11) \$310,000,000 for next-generation vertical lift, assault, and intra-theater aeromedical evacuation aircraft; 16 (12) \$75,000,000 for the procurement of anti-lock braking systems for Army wheeled transport vehicles; 19 (13) \$230,000,000 for the procurement of 20 Army wheeled combat vehicles; 21 (14) \$63,000,000 for the development of advanced rotary-wing engines; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00143 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	DSK7ZCZBW3PROD with \$\$_JOB 144 •HR 1 RH (15) \$241,000,000 for the development, pro- 1 curement, and integration of Marine Corps amphib- 2 ious vehicles; 3 (16) \$250,000,000 for the procurement of 4 Army tracked combat transport vehicles; and 5 (17) \$98,000,000 for the enhancement of Army 6 light rotary-wing capabilities. 7		
SEC. 20011. IMPROVING DEPARTMENT OF DEFENSE BOR-	8 DER SUPPORT AND COUNTER- DRUG MIS- 9 SIONS. 10 In addition to amounts otherwise available, there are 11 appropriated to the Secretary of Defense for fiscal year 12 2025, out of any money in the Treasury not otherwise ap- 13 propriated, to remain available until September 30, 2029, 14 \$5,000,000,000 for activities in support of border oper- 15 ations, including deployment of military personnel, oper- 16 ations and maintenance, counter-narcotics and counter- 17 transnational criminal organization mission support, the 18 operation of and construction in national defense areas, 19 the temporary detention of migrants on Department of 20 Defense installations, and the repatriation of persons in 21 support of law enforcement activities, pursuant to sections 22 272, 277, 284, and 2672 of title 10, United States Code. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00144 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	DSK7ZCZBW3PROD with \$\$_JOB 145 •HR 1 RH		
SEC. 20012. ENHANCEMENT OF MILITARY INTELLIGENCE	1 PROGRAMS. 2 In addition to amounts otherwise available, there are 3 appropriated to the Secretary of Defense for fiscal year 4 2025, out of any money in the Treasury not otherwise ap- 5 propriated, to remain available until September 30, 2029, 6 \$2,000,000,000 for the enhancement of military intel- 7 ligence programs. 8	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 20013. DEPARTMENT OF DEFENSE OVERSIGHT.	9 (a) OFFICE OF THE SECRETARY OF DEFENSE.—In 10 addition to amounts otherwise available, there is appro- 11 priated to the Inspector General of the Department of De- 12 fense for fiscal year 2025, out of any money in the Treas- 13 ury not otherwise appropriated, \$10,000,000, to remain 14 available through September 30, 2029, to carry out this 15 section. 16 (b) OVERSIGHT OF PROGRAMS.—The Inspector Gen- 17 eral shall monitor Department of Defense activities for 18 which funding is appropriated in this title, including— 19 (1) programs with mutual technological depend- 20 encies; 21 (2) programs with related data management 22 and data ownership considerations; 23 (3) programs particularly vulnerable to supply 24 chain disruptions and long lead time components; 25 and 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00145 Fmt 6652 Sfmt 6201	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 146 •HR 1 RH (4) programs involving classified matters. 1 (c) CLASSIFIED MATTERS.—Not later than 30 days 2 after the date of the enactment of this title, the Chairs 3 of the Committees on Armed Services of the Senate and 4 House of Representatives shall jointly transmit to the De- 5 partment of Defense a classified memorandum regarding 6 amounts made available in this title related to classified 7 matters. 8</p>		
SEC. 20014. MILITARY CONSTRUCTION PROJECTS AUTHOR-	<p>9 IZED. 10 (a) AUTHORIZATION OF APPROPRIATIONS.—Funds 11 are hereby authorized to be appropriated for military con- 12 struction, land acquisition, and military family housing 13 functions of each military department (as defined in sec- 14 tion 101(a) of title 10, United States Code) as specified 15 in this title. 16 (b) SPENDING PLAN.—Not later than 30 days after 17 the date of the enactment of this title, the Secretary of 18 each military department shall submit to the congressional 19 defense committees (as defined in section 101(a) of title 20 10, United States Code) a detailed spending plan by 21 project for all funds made available by this title to be ex- 22 pended on military construction projects. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00146 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	on DSK7ZCZBW3PROD with \$\$_JOB 147 •HR 1 RH		
SEC. 20015. PLAN REQUIRED.	<p>1 (a) IN GENERAL.—Not later than 45 days after the 2 date of the enactment of this title, the Secretary of De- 3 fense shall submit to the Committees on Armed Services 4 of the Senate and the House of Representatives a spend- 5 ing, expenditure, or operating plan for amounts made 6 available pursuant to this title. Such plan shall include the 7 same level of detail as required for the report submitted 8 under section 8007 of division A of the Further Consoli- 9 dated Appropriations Act, 2024 (Public Law 118–47; 138 10 Stat. 482). 11 (b) EXPENDITURE REPORT.—Not later than one 12 year after the date of enactment of this title, and annually 13 thereafter, the Secretary shall submit to the Committees 14 on Armed Services of the Senate and the House of Rep- 15 resentative a report that includes a description of any ex- 16 penditures made pursuant to the plan required under sub- 17 section (a). 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 20016. LIMITATION ON AVAILABILITY OF FUNDS.	<p>19 The funds made available under this title may not 20 be used to enter into any agreement under which any pay- 21 ment of such funds could be outlaid or disbursed after 22 September 30, 2034. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00147 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	148 •HR 1 RH TITLE III— COMMITTEE ON 1 EDUCATION AND WORKFORCE 2 Subtitle A— Student Eligibility 3		
SEC. 30001. STUDENT ELIGIBILITY.	<p>4 (a) IN GENERAL.—Section 484(a)(5) of the Higher 5 Education Act of 1965 (20 U.S.C. 1091(a)(5)) is amended 6 to read as follows: 7 “(5) be— 8 “(A) a citizen or national of the United 9 States; 10 “(B) an alien who is lawfully admitted for 11 permanent residence under the Immigration 12 and Nationality Act (8 U.S.C. 1101 et seq.); 13 “(C) an alien who— 14 “(i) is a citizen or national of the Re- 15 public of Cuba; 16 “(ii) is the beneficiary of an approved 17 petition under section 203(a) of the Immi- 18 gration and Nationality Act (8 U.S.C. 19 1153(a)); 20 “(iii) meets all eligibility requirements 21 for an immigrant visa but for whom such 22 a visa is not immediately available; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00148 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>149 •HR 1 RH “(iv) is not otherwise inadmissible 1 under section 212(a) of such Act (8 U.S.C. 2 8 U.S.C. 1182(a)); and 3 “(v) is physically present in the 4 United States pursuant to a grant of pa- 5 role in furtherance of the commitment of 6 the United States to the minimum level of 7 annual legal migration of Cuban nationals 8 to the United States specified in</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the U.S.- 9 Cuba Joint Communiqué on Migration, 10 done at New York September 9, 1994, and 11 reaffirmed in the Cuba-United States: 12 Joint Statement on Normalization of Mi- 13 gration, Building on the Agreement of 14 September 9, 1994, done at New York 15 May 2, 1995; 16 “(D) an alien described in section 401(a) 17 of the Additional Ukraine Supplemental Appro- 18 priations Act, 2022 (Public Law 117-128; 8 19 U.S.C. 1101 note); 20 “(E) an alien described in section 2502(a) 21 of the Afghanistan Supplemental Appropria- 22 tions Act, 2022 (division C of Public Law 117- 23 43; 8 U.S.C. 1101 note); or 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00149 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 150 •HR 1 RH “(F) an individual who lawfully resides in 1 the United States in accordance with a Com- 2 pact of Free Association referred to in section 3 402(b)(2)(G) of the Personal Responsibility and 4 Work Opportunity Reconciliation Act of 1996 5 (8 U.S.C. 1612(b)(2)(G)); and”. 6 (b) EFFECTIVE DATE AND APPLICATION.—The 7 amendment made by subsection (a) shall take effect on 8 July 1, 2025, and shall apply with respect to award year 9 2025–2026 and each subsequent award year, as deter- 10 mined</p>		
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	under the Higher Education Act of 1965. 11		
SEC. 30002. AMOUNT OF NEED; COST OF ATTENDANCE; ME-	<p>12 DIAN COST OF COLLEGE. 13 (a) AMOUNT OF NEED.—Section 471 of the Higher 14 Education Act of 1965 (20 U.S.C. 1087kk) is amended 15 by amending paragraph (1) to read as follows:</p> <p>16 “(1)(A) for award year 2025–2026, the cost of 17 attendance of such student; or 18 “(B) for award year 2026–2027, and each sub- 19 sequent award year, the median cost of college of the 20 program of study of such student, minus”. 21</p> <p>(b) COST OF ATTENDANCE OF A PROGRAM OF 22 STUDY.— 23 (1) DETERMINATION OF COST OF ATTENDANCE 24 OF A PROGRAM OF STUDY.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00150 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 151 •HR 1 RH (A) IN GENERAL.—</p> <p>Section 472(a) of the 1 Higher Education Act of 1965 (20 U.S.C. 2 1087ll(a)) is amended— 3 (i) in paragraph (1), by striking “car- 4 rying the same academic workload” and in- 5 serting “enrolled in the same program of 6 study”; 7 (ii) in paragraph (2), by striking 8 “same course of study” and inserting 9 “same program of study”; and 10 (iii) in paragraph (14), by striking 11 “program” and inserting “program of 12 study”. 13 (B) EFFECTIVE DATE.—The amendments 14 made by</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>subparagraph (A) shall take effect on 15 July 1, 2026, and shall apply with respect to 16 award year 2026–2027 and each subsequent 17 award year, as determined under the Higher 18 Education Act of 1965. 19 (2) DISCLOSURE.—Section 472(c) of the High- 20 er Education Act of 1965 (20 U.S.C. 1087ll(c)) is 21 amended— 22 (A) by inserting “of each program of study 23 at the institution” after “cost of attendance”; 24 and 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00151 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 152 •HR 1 RH (B) by striking “of the institution” and in- 1 serting “of such programs of study at the insti- 2 tution”. 3 (c) DETERMINATION OF MEDIAN COST OF COL- 4 LEGE.—Part F of title IV of the Higher Education Act 5 of 1965 (20 U.S.C. 1087kk) is amended by inserting after 6 section 472 (as so amended), the following: 7 “SEC. 472A. DETERMINATION OF MEDIAN COST OF COL- 8 LEGE. 9 “(a) IN GENERAL.—For the purpose of this title, the 10 term ‘median cost of college’, when used with respect to 11 a program of study, offered by one or more institutions 12 of higher education for an award year, means the median 13 of the cost of attendance of the program of study (as de- 14 termined under section 472) across all institutions of high- 15 er</p>		
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	<p>education offering such a program of study for the pre- 16 ceding award year. 17 “(b) PROGRAM OF STUDY DEFINED.—In this section 18 and section 472, and part D: 19 “(1) IN GENERAL.—The term ‘program of 20 study’— 21 “(A) means an eligible program at an in- 22 stitution of higher education that is classified 23 by a combination of— 24 “(i) one or more CIP codes; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00152 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 153 •HR 1 RH “(ii) one credential level, determined 1 by the credential awarded upon completion 2 of the program; and 3 “(B) does not include a program of study 4 abroad. 5 “(2) CIP CODE.—The term ‘CIP code’ means 6 the six-digit taxonomic identification code assigned 7 by an institution of higher education to a specific 8 program of study at the institution, determined by 9 the institution of higher education in accordance 10 with the Classification of Instructional Programs 11 published by the National Center for Education Sta- 12 tistics. 13 “(3) CREDENTIAL LEVEL.— 14 “(A) IN GENERAL.—The term ‘credential 15 level’ means the level of the degree or other cre- 16 dential awarded by an institution of higher edu- 17 cation to students who complete a</p>		
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	<p>program of 18 study of the institution. Each degree or other 19 credential awarded by an institution shall be 20 categorized by the institution as either under-21 graduate credential level or graduate credential 22 level. 23</p> <p>“(B) UNDERGRADUATE CREDENTIAL.— 24 When used with respect to a credential or cre-25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00153 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 154 •HR 1 RH dental level, the term ‘undergraduate creden- 1 tial’ includes credentials such as an under- 2 graduate certificate, an associate degree, a 3 bachelor’s degree, and a post-baccalaureate cer- 4 tificate (including the coursework specified in 5 paragraphs (3)(B) and (4)(B) of section 6 484(b)). 7 “(C) GRADUATE CREDENTIAL.—When 8 used with respect to a credential or credential 9 level, the term ‘graduate credential’ includes 10 credentials such as a master’s degree, a doc- 11 toral degree, a professional degree, and a post- 12 graduate certificate.”. 13 (d) EXEMPTION OF CERTAIN ASSETS.— 14 (1) IN GENERAL.— Section 480(f)(2) of the 15 Higher Education Act of 1965 (20 U.S.C. 16 1087vv(f)(2)) is amended— 17 (A) by striking “net value of the” and in- 18 serting the following: “net value of— 19 “(A) the”; 20</p>	
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	<p>(B) by striking the period at the end and 21 inserting a semicolon; and 22 (C) by adding at the end the following: 23 “(B) a family farm on which the family re- 24 sides; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00154 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 155 •HR 1 RH “(C) a small business with not more than 1 100 full-time or full-time equivalent employees 2 (or any part of such a small business) that is 3 owned and controlled by the family.”. 4 (2) EFFECTIVE DATE.—The amendments made 5 by paragraph (1) shall take effect on July 1, 2026, 6 and shall apply with respect to award year 2026– 7 2027 and each subsequent award year, as deter- 8 mined under the Higher Education Act of 1965. 9 Subtitle B—Loan Limits 10</p>		
SEC. 30011. LOAN LIMITS.	<p>11 (a) TERMINATIONS OF AND RESTRICTIONS ON LOAN 12 AUTHORITY.— 13 (1) TERMINATION OF AUTHORITY TO MAKE 14 SUBSIDIZED LOANS TO UNDERGRADUATE STU- 15 DENTS.—Section 455(a)(3) of the Higher Education 16 Act of 1965 (20 U.S.C. 1087e(a)(3)) is amended by 17 adding at the end the following: 18 “(C) TERMINATION OF AUTHORITY TO 19 MAKE SUBSIDIZED LOANS TO UNDERGRADUATE 20 STUDENTS.—Notwithstanding any provision of 21 this part or part B,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>except as provided in para- 22 graph (4), for any period of instruction begin- 23 ning on or after July 1, 2026— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00155 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 156 •HR 1 RH “(i) an undergraduate student shall 1 not be eligible to receive a Federal Direct 2 Stafford loan under this part; and 3 “(ii) the maximum annual amount of 4 Federal Direct Unsubsidized Stafford 5 loans such a student may borrow in any 6 academic year (as defined in section 7 481(a)(2)) or its equivalent shall be the 8 maximum annual amount for such student 9 determined under paragraph (5)).”.</p> <p>10 (2) TERMINATION OF AUTHORITY TO MAKE 11 FEDERAL DIRECT PLUS LOANS TO ANY STUDENT 12 BORROWER.— Section 455(a)(3) of the Higher Edu- 13 cation Act of 1965 (20 U.S.C. 1087e(a)(3)) is fur- 14 ther amended by adding at the end the following: 15 “(D) TERMINATION OF AUTHORITY TO 16 MAKE FEDERAL DIRECT PLUS LOANS TO ANY 17 STUDENT BORROWER.— Notwithstanding any 18 provision of this part or part B, except as pro- 19 vided in paragraph (4), for any period of in- 20 struction beginning on or after July 1, 2026, a 21 graduate student or professional student shall 22 not be eligible to</p>		
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	<p>receive a Federal Direct 23 PLUS Loan under this part.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00156 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 157 •HR 1 RH (3) RESTRICTION ON AUTHORITY TO MAKE 1 FEDERAL DIRECT PLUS LOANS TO ANY PARENT BOR- 2 ROWER.— Section 455(a)(3) of the Higher Education 3 Act of 1965 (20 U.S.C. 1087e(a)(3)) is further 4 amended by adding at the end the following: 5 “(E) RESTRICTION ON AUTHORITY TO 6 MAKE FEDERAL DIRECT PLUS LOANS TO ANY 7 PARENT BORROWER.— 8 “(i) IN GENERAL.—Notwithstanding 9 any provision of this part or part B, except 10 as provided in clause (ii) and paragraph 11 (4), for any period of instruction beginning 12 on or after July 1, 2026, a parent, on be- 13 half of a dependent student, shall not be 14 eligible to receive a Federal Direct PLUS 15 Loan under this part. 16 “(ii) EXCEPTION.—A parent may re- 17 ceive a Federal Direct PLUS Loan under 18 this part, on behalf of a dependent stu- 19 dent, in any academic year (as defined in 20 section 481(a)(2)) or its equivalent if— 21 “(I) such student borrows the 22 maximum annual amount of Federal 23 Direct Unsubsidized Stafford loans 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00157 Fmt 6652 Sfmt 6201</p>	
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E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
158 •HR 1 RH such student may
borrow in such aca- 1 demic year;
and 2 “(II) such maximum annual
3 amount is less than the cost of at-
4 tendance of the program of study
of 5 such student.”. 6 (4)
CONFORMING AMENDMENTS.—
Section 7 455(a)(3) of the Higher
Education Act of 1965 (20 8 U.S.C.
1087e(a)(3)) is further amended—
9 (A) in the paragraph heading, by
striking 10 “TERMINATION OF
AUTHORITY TO MAKE IN- 11
TEREST SUBSIDIZED LOANS TO
GRADUATE AND 12
PROFESSIONAL STUDENTS” and
inserting 13 “TERMINATIONS OF
AND RESTRICTIONS ON 14 LOAN
AUTHORITY”; 15 (B) in
subparagraph (A)— 16 (i) in the
heading, by striking “IN 17
GENERAL” and inserting
“TERMINATION 18 OF
AUTHORITY TO MAKE SUBSIDIZED
19 LOANS TO GRADUATE AND
PROFESSIONAL 20 STUDENTS”;
21 (ii) in the matter preceding
clause (i), 22 by striking
“beginning on or after July 1, 23
2012”; 24 VerDate Sep 11 2014
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on DSK7ZCZBW3PROD with \$\$_JOB
159 •HR 1 RH (iii) in clause (i), by
striking “a grad- 1 uate” and
inserting “beginning on or after 2
July 1, 2012, a graduate”; and 3 (iv)
in clause (ii), by striking “the 4

	<p>maximum annual amount of Federal” and 5 inserting “beginning on or after July 1, 6 2012, and ending June 30, 2026, the max- 7 imum annual amount of Federal”; and 8 (C) in subparagraph (B)— 9 (i) in the heading, by striking “EX- 10 CEPTION” and inserting “EXCEPTION FOR 11 SUBSIDIZED LOANS TO INDIVIDUALS EN- 12 ROLLED IN CERTAIN COURSE WORK”. 13 (ii) by striking “Subparagraph (A)” 14 and inserting “For any period of instruc- 15 tion beginning on or after July 1, 2012, 16 and ending June 30, 2026, subparagraph 17 (A)”. 18 (b) INTERIM RULES FOR ENROLLED BORROWERS.— 19 Section 455(a) of the Higher Education Act of 1965 (20 20 U.S.C. 1087e(a)) is amended by adding at the end the 21 following: 22 “(4) INTERIM EXCEPTION FOR CERTAIN STU- 23 DENTS.— 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00159 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 160 •HR 1 RH “(A) APPLICATION OF PRIOR LIMITS.— 1 Subparagraphs (C), (D), and (E) of paragraph 2 (3), and paragraphs (5) and (6), shall not 3 apply, during the expected time to credential 4 described in subparagraph (B), with respect to 5 an individual who, as of June 30, 2026— 6 “(i) is enrolled in a</p>		
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	<p>program of study 7 at an institution of higher education; and 8 “(ii) has received a loan (or on whose 9 behalf a loan was made) under this part 10 for such program of study. 11 “(B) EXPECTED TIME TO CREDENTIAL.— 12 For purposes of this paragraph, the expected 13 time to credential of an individual shall be 14 equal to the lesser of— 15 “(i) three academic years; or 16 “(ii) the period determined by calculating the difference between— 18 “(I) the program length (as defined in section 420W) for the program of study in which the individual 21 is enrolled; and 22 “(II) the period of such program 23 of study that such individual has completed as of the date of the determination under this subparagraph.”. 2 (c) LOAN LIMITS FOR UNSUBSIDIZED LOANS AND 3 CERTAIN FEDERAL DIRECT PLUS LOANS.— 4 (1) ANNUAL AND AGGREGATE UNSUBSIDIZED 5 LOAN LIMITS.—Section 455(a) of the Higher Education Act of 1965 (20 U.S.C. 1087e(a)) is further 7 amended by adding at the end the following: 8 “(5) ANNUAL AND AGGREGATE UNSUBSIDIZED 9 LOAN LIMITS.— 10 “(A) UNDERGRADUATE STUDENTS.—</p>		
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	<p>11 “(i) ANNUAL LOAN LIMITS.— Notwith- 12 standing any provision of this part or part 13 B, subject to subparagraph (C) and except 14 as provided in paragraph (4), beginning on 15 July 1, 2026, the maximum annual 16 amount of Federal Direct Unsubsidized 17 Stafford loans that an undergraduate stu- 18 dent may borrow in any academic year (as 19 defined in section 481(a)(2)) or its equiva- 20 lent shall be the difference between— 21 “(I) the amount of the median 22 cost of college of the program of study 23 in which the student is enrolled; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00161 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 162 •HR 1 RH “(II) the amount of the Federal 1 Pell Grant under section 401 awarded 2 to the student for such academic year. 3 “(ii) AGGREGATE LIMITS.— Notwith- 4 standing any provision of this part or part 5 B, except as provided in paragraph (4), be- 6 ginning on July 1, 2026, the maximum ag- 7 gregate amount of Federal Direct Unsub- 8 sidized Stafford loans that a student may 9 borrow for programs of study that award 10 an undergraduate credential upon comple- 11 tion of such a program shall be \$50,000. 12 “(B) GRADUATE AND PROFESSIONAL STU- 13 DENTS.— 14 “(i) ANNUAL LIMITS.—</p>		
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	<p>Notwith- 15 standing any provision of this part or part 16 B, subject to subparagraph (C) and except 17 as provided in paragraph (4), beginning on 18 July 1, 2026, the maximum annual 19 amount of Federal Direct Unsubsidized 20 Stafford loans that a graduate student or 21 professional student may borrow in any 22 academic year (as defined in section 23 481(a)(2)) or its equivalent shall be the 24 amount of the median cost of college of the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00162 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 163 •HR 1 RH program of study in which the student is 1 enrolled. 2 “(ii) AGGREGATE LIMITS.—</p> <p>Notwith- 3 standing any provision of this part or part 4 B, except as provided in paragraph (4), be- 5 ginning on July 1, 2026, the maximum ag- 6 gregate amount of Federal Direct Unsub- 7 sidized Stafford loans that, in addition to 8 the maximum aggregate amount described 9 in subparagraph (A)(ii)— 10 “(I) a graduate student— 11 “(aa) who is not (and has 12 not been) a professional student, 13 may borrow for programs of 14 study described in subparagraph 15 (D)(i) shall be \$100,000; or 16 “(bb) who is (or has been) a 17 professional student, may borrow 18 for programs of study described 19 in</p>		
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	<p>subparagraph (D)(i) shall be 20 an amount equal to— 21 “(AA) \$150,000, minus 22 “(BB) the amount such 23 student borrowed for pro- 24 grams of study described in 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00163 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 164 •HR 1 RH subclauses (I) and (II) of 1 subparagraph (D)(ii); and 2 “(II) a professional student— 3 “(aa) who is not (and has 4 not been) a graduate student, 5 may borrow for programs of 6 study described in subclauses (I) 7 and (II) of subparagraph (D)(ii) 8 shall be \$150,000; or 9 “(bb) who is (or has been) a 10 graduate student, may borrow for 11 programs of study described in 12 subclauses (I) and (II) of sub- 13 paragraph (D)(ii) shall be an 14 amount equal to— 15 “(AA) \$150,000, minus 16 “(BB) the amount such 17 student borrowed for pro- 18 grams of study described in 19 subparagraph (D)(i). 20 “(C) LESS THAN FULL-TIME ENROLL- 21 MENT.—In any case where a student is enrolled 22 in an program of study of an institution of 23 higher education on less than a full-time basis 24 during any academic year, the amount of a loan 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00164 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>165 •HR 1 RH that student may borrow for an academic year 1 (as defined in section 481(a)(2)) or its equivalent shall be reduced in direct proportion to the 3 degree to which that student is not so enrolled 4 on a full-time basis, rounded to the nearest 5 whole percentage point, as provided in a schedule 6 of reductions published by the Secretary 7 computed for purposes of this paragraph. 8 “(D) DEFINITION.— For purposes of this 9 subsection:</p> <p>10 “(i) GRADUATE STUDENT.—The term 11 ‘graduate student’ means a student enrolled 12 in a program of study that awards 13 a graduate credential (other than a professional degree) upon completion of the program. 14 15 “(ii) PROFESSIONAL STUDENT.—The term 16 ‘professional student’ means a student 17 enrolled in a program of study that— 18 19 “(I) awards a professional degree 20 upon completion of the program; or 21 “(II) provides the training described 22 in part 141 of title 14, Code of Federal Regulations (or any successor 23 regulations). 24 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00165 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>166 •HR 1 RH “(iii) UNDERGRADUATE STUDENT.— 1 The term ‘undergraduate student’ means a 2 student enrolled in a</p>		
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	<p>program of study 3 that awards an undergraduate credential 4 upon completion of the program.”. 5 (2) ANNUAL AND AGGREGATE FEDERAL DIRECT 6 PLUS LOANS LIMITS FOR PARENT BORROWERS.— 7 Section 455(a) of the Higher Education Act of 1965 8 (20 U.S.C. 1087e(a)) is further amended by adding 9 at the end the following: 10 “(6) ANNUAL AND AGGREGATE FEDERAL DI- 11 RECT PLUS LOANS LIMITS FOR PARENT BOR- 12 ROWERS.— 13 “(A) ANNUAL LIMITS.—</p> <p>Notwithstanding 14 any provision of this part or part B, subject to 15 paragraph (3)(E) and except as provided in 16 paragraph (4), beginning on July 1, 2026, the 17 maximum annual amount of Federal Direct 18 PLUS loans that a parent may borrow, on be- 19 half of a dependent student, in any academic 20 year (as defined in section 481(a)(2)) or its 21 equivalent shall be the amount equal to— 22 “(i) the cost of attendance of the pro- 23 gram of study of such student; minus 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00166 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 167 •HR 1 RH “(ii) the maximum annual amount of 1 Federal Direct Unsubsidized Stafford 2 loans such student may borrow in such 3 academic year. 4 “(B) AGGREGATE LIMITS.—Notwith- 5 standing any</p>	
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	<p>provision of this part or part B, 6 subject to paragraph (3)(E) and except as pro- 7 vided in paragraph (4), beginning on July 1, 8 2026, the maximum aggregate amount of Fed- 9 eral Direct PLUS loans that a parent may bor- 10 row shall be \$50,000, without regard to the 11 number of dependent students on behalf of 12 whom such parent borrows such a loan.”. 13 (3) LIFETIME MAXIMUM AGGREGATE AMOUNT 14 FOR ALL STUDENTS.—Section 455(a) of the Higher 15 Education Act of 1965 (20 U.S.C. 1087e(a)) is fur- 16 ther amended by adding at the end the following: 17 “(7) LIFETIME MAXIMUM AGGREGATE AMOUNT 18 FOR ALL STUDENTS.— Notwithstanding any provi- 19 sion of this part or part B, except as provided in 20 paragraph (4), beginning on July 1, 2026, the max- 21 imum aggregate amount of loans made, insured, or 22 guaranteed under this title that a student may bor- 23 row, and that a parent may borrow on behalf of 24 such student, shall be \$200,000, without regard to 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00167 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 168 •HR 1 RH any amounts repaid, forgiven, canceled, or otherwise 1 discharged on any such loan.”. 2 (4) INSTITUTIONALLY DETERMINED LIMITS.— 3 Section 455(a) of the Higher Education Act</p>		
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	<p>of 1965 4 (20 U.S.C. 1087e(a)) is further amended by adding 5 at the end the following: 6 “(8) INSTITUTIONALLY DETERMINED LIMITS.— 7 Notwithstanding the annual loan limits described in 8 subparagraphs (A)(i) and (B)(i) of paragraph (5) 9 and subparagraph (A) of paragraph (6), beginning 10 on July 1, 2026, an institution of higher education 11 (at the discretion of a financial aid administrator at 12 the institution) may limit the total amount of loans 13 made under this part for a program of study for an 14 academic year (as defined in section 481(a)(2)) that 15 a student may borrow, and that a parent may bor- 16 row on behalf of such student, as long as any such 17 limit is applied consistently to all students enrolled 18 in such program of study.”. 19 Subtitle C— Loan Repayment 20</p>		
SEC. 30021. LOAN REPAYMENT.	<p>21 (a) TRANSITION TO INCOME-BASED REPAYMENT 22 PLANS.— 23 (1) AUTHORITY TO TRANSITION TO INCOME- 24 BASED REPAYMENT PLANS.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00168 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 169 •HR 1 RH (A) AUTHORITY TO CARRY OUT TRANSI- 1 TION.— Beginning on the date of enactment of 2 this title, the Secretary of Education shall take 3 such steps as may be necessary to apply the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>re- 4 payment plan under section 493C of the Higher 5 Education Act of 1965 (as amended by this 6 title) to the loans of each borrower who, on the 7 day before such date of enactment, is in a re- 8 payment status in accordance with, or an ad- 9 ministrative forbearance associated with, an in- 10 come-contingent repayment plan authorized 11 under section 455(e) of the Higher Education 12 Act of 1965 (as in effect on the day before the 13 date of enactment of this title). 14 (B) DEADLINE FOR TRANSITION.—The 15 Secretary shall complete the application of the 16 repayment plan under section 493C to the loans 17 described in paragraph (1) as soon as prac- 18 ticable, but not later than 9 months after the 19 date of enactment of this title. 20 (2) LIMITATION OF REGULATORY AUTHOR- 21 ITY.—The Secretary may not establish, promulgate, 22 issue, or modify any regulations or guidance with re- 23 spect to any income-based repayment plan under the 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00169 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 170 •HR 1 RH Higher Education Act of 1965, except that the Sec- 1 retary may— 2 (A) during the 270-day period after the 3 date of enactment of this title, issue an interim 4 final rule as necessary for the application of the 5 repayment</p>		
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	<p>plan under section 493C of such Act 6 of 1965 in accordance with paragraph (1); 7 (B) during the 270-day period after the 8 date of enactment of this title, issue an interim 9 final rule as necessary to implement the amend- 10 ments to such section 493C made by subsection 11 (f) of this title; and 12 (C) during the 18-month period after the 13 date of enactment of this title, issue an interim 14 final rule as necessary to implement the in- 15 come-based Repayment Assistance Program 16 under section 455(q) of such Act of 1965 (as 17 added by this title). 18 (3) WAIVER OF NEGOTIATED RULEMAKING.— 19 Any guidance or regulations issued or modified in 20 accordance with subparagraph (A) or (B) of para- 21 graph (2) shall not be subject to negotiated rule- 22 making requirements under section 492 of the High- 23 er Education Act of 1965 (20 U.S.C. 1098a). 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00170 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 171 •HR 1 RH (b) REPAYMENT PLANS.—Section 455(d) of the 1 Higher Education Act of 1965 (20 U.S.C. 1087e(d)) is 2 amended— 3 (1) in paragraph (1)— 4 (A) in the matter preceding subparagraph 5 (A), by inserting “before July 1, 2026, who has 6 not received a loan made under this part on or 7 after July 1, 2026,” after “made</p>		
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	<p>under this 8 part”; 9 (B) by amending subparagraph (D) to 10 read as follows: 11 “(D) beginning on July 1, 2026, the in- 12 come-based Repayment Assistance Plan under 13 subsection (q), provided that— 14 “(i) the borrower is required to pay 15 each outstanding loan of the borrower 16 made under this part under such Repay- 17 ment Assistance Plan; 18 “(ii) such Plan shall not be available 19 to borrowers with an excepted loan (as de- 20 fined in paragraph (7)); and 21 “(iii) the borrower may not change 22 the borrower’s selection of the Repayment 23 Assistance Plan except in accordance with 24 paragraph (7)(C).”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00171 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>172 •HR 1 RH (C) in subparagraph (E)— 1 (i) by striking “that enables borrowers 2 who have a partial financial hardship to 3 make a lower monthly payment”; and 4 (ii) by striking “a Federal Direct Con- 5 solidation Loan, if the proceeds of such 6 loan were used to discharge the liability on 7 such Federal Direct PLUS Loan or a loan 8 under section 428B made on behalf of a 9 dependent student” and inserting “an ex- 10 cepted Consolidation Loan (as defined in 11 section 493C(a)(2))”; 12 (2) in paragraph (5), by amending subpara- 13 graph</p>		
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	<p>(B) to read as follows: 14 “(B) repay the loan pursuant to an in- 15 come-based repayment plan under subsection 16 (q) or section 493C, as applicable.”; and 17 (3) by adding at the end the following: 18 “(6) TERMINATION AND LIMITATION OF REPAY- 19 MENT AUTHORITY.— 20 “(A) SUNSET OF REPAYMENT PLANS 21 AVAILABLE BEFORE JULY 1, 2026.—Paragraphs 22 (1) through (4) of this subsection shall only 23 apply to loans made under this part before July 24 1, 2026. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00172 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 173 •HR 1 RH “(B) PROHIBITIONS.—The Secretary may 1 not, for any loan made under this part on or 2 after July 1, 2026— 3 “(i) authorize a borrower of such a 4 loan to repay such loan pursuant to a re- 5 payment plan that is not described in 6 paragraph (7)(A); or 7 “(ii) carry out or modify a repayment 8 plan that is not described in such para- 9 graph. 10 “(7) REPAYMENT PLANS FOR LOANS MADE ON 11 OR AFTER JULY 1, 2026.— 12 “(A) DESIGN AND SELECTION.— Beginning 13 on July 1, 2026, the Secretary shall offer a bor- 14 rower of a loan made under this part on or 15 after such date (including such a borrower who 16 also has a loan made under this</p>		
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	<p>part before 17 such date) two plans for repayment of the borrower's loans under this part, including principal and interest on such loans. The borrower shall be entitled to accelerate, without penalty, repayment on such loans. The borrower may choose— 23 “(i) a standard repayment plan— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00173 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 174 •HR 1 RH “(I) with a fixed monthly repayment amount paid over a fixed period 2 of time equal to the applicable period 3 determined under subclause (II); and 4 “(II) with the applicable period 5 of time for repayment determined 6 based on the total outstanding principal 7 of all loans of the borrower made 8 under this part before, on, or after 9 July 1, 2026, at the time the borrower is entering repayment under 11 such plan, as follows— 12 “(aa) for a borrower with 13 total outstanding principal of less 14 than \$25,000, a period of 10 15 years; 16 “(bb) for a borrower with 17 total outstanding principal of not 18 less than \$25,000 and less than 19 \$50,000, a period of 15 years; 20 “(cc) for a borrower with 21 total outstanding principal of not 22 less than \$50,000 and less than 23 \$100,000, a period of 20 years; 24 and 25 VerDate Sep 11</p>		
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	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00174 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 175 •HR 1 RH “(dd) for a borrower with 1 total outstanding principal of 2 \$100,000 or more, a period of 25 3 years; or 4 “(ii) the income- based Repayment As- 5 sistance Plan under subsection (q). 6 “(B) SELECTION BY SECRETARY.—If a 7 borrower of a loan made under this part on or 8 after July 1, 2026, does not select a repayment 9 plan described in subparagraph (A), the Sec- 10 retary shall provide the borrower with the 11 standard repayment plan described in subpara- 12 graph (A)(i). 13 “(C) SELECTION AVAILABLE FOR EACH 14 NEW LOAN; SELECTION APPLIES TO ALL OUT- 15 STANDING LOANS.—Each time a borrower re- 16 ceives a loan made under this part on or after 17 July 1, 2026, the borrower may select either 18 the standard repayment plan under subpara- 19 graph (A)(i) or the Repayment Assistance Plan 20 under subparagraph (A)(ii), provided that the 21 borrower is required to pay each outstanding 22 loan of the borrower made under this part 23 under such selected repayment plan. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00175 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	
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176 •HR 1 RH “(D) PERMISSIBLE
CHANGES OF REPAY- 1 MENT
PLAN.— 2 “(i) CHANGING FROM
STANDARD RE- 3 PAYMENT
PLAN.—A borrower may change 4
the borrower’s selection of the
standard re- 5 payment plan under
subparagraph (A)(i), 6 or the
Secretary’s selection of such plan 7
for the borrower under
subparagraph (C), 8 as the case
may be, to the Repayment As- 9
sistance Plan under subparagraph
(A)(ii) 10 at any time. 11 “(ii)
LIMITED CHANGE FROM REPAY-
12 MENT ASSISTANCE PLAN.—A
borrower 13 may not change the
borrower’s selection of 14 the
Repayment Assistance Plan under
sub- 15 paragraph (A)(ii), except in
accordance 16 with subparagraph
(C). 17 “(E) SPECIAL RULE FOR
EXCEPTED LOAN 18 BORROWERS
WITH LOANS MADE ON OR AFTER
19 JULY 1, 2026.— 20 “(i)
STANDARD REPAYMENT PLAN RE-
21 QUIRED.—Notwithstanding
subparagraphs 22 (A) through (D),
beginning on July 1, 23 2026, the
Secretary shall require a bor- 24
rower who has an excepted loan
and who 25 VerDate Sep 11 2014
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6201 E:\BILLS\H1.RH H1 kjohnson
on DSK7ZCZBW3PROD with \$\$_JOB
177 •HR 1 RH has received a loan
made under this part 1 on or after
such date to repay each out- 2
standing loan of the borrower made
under 3 this part, including

	<p>principal and interest 4 on such loans, under the standard repay- 5 ment plan under subparagraph (A)(i). The 6 borrower shall be entitled to accelerate, 7 without penalty, repayment on such loans. 8 “(ii) EXCEPTED LOAN DEFINED.— 9 For the purposes of this paragraph, the 10 term ‘excepted loan’ means a loan with an 11 outstanding balance that is— 12 “(I) a Federal Direct PLUS 13 Loan that is made on behalf of a de- 14 pendent student; or 15 “(II) a Federal Direct Consolida- 16 tion Loan, if the proceeds of such loan 17 were used to the discharge the liability 18 on— 19 “(aa) an excepted PLUS 20 loan, as defined in section 21 493C(a)(1); or 22 “(bb) an excepted consolida- 23 tion loan (as such term is defined 24 in section 493C(a)(2)(A), not- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00177 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 178 •HR 1 RH withstanding subparagraph (B) 1 of such section). 2 “(F) TREATMENT OF BORROWERS WITH- 3 OUT LOANS MADE ON OR AFTER JULY 1, 2026.— 4 A borrower who has an outstanding loan (in- 5 cluding an excepted loan) made under this part 6 before July 1, 2026, and who has not received 7 a loan made under this part on or after July 8 1, 2026, shall not be eligible to change the bor- 9 rower’s selection of a</p>		
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	<p>repayment plan to the 10 standard repayment plan under subparagraph 11 (A)(i).”. 12 (c) ELIMINATION OF AUTHORITY TO PROVIDE IN- 13 COME CONTINGENT REPAYMENT PLANS.— 14 (1) REPEAL.— Subsection (e) of section 455 the 15 Higher Education Act of 1965 (20 U.S.C. 1087e(e)) 16 is repealed. 17 (2) FURTHER AMENDMENTS TO ELIMINATE IN- 18 COME CONTINGENT REPAYMENT.— 19 (A) Section 428 of the Higher Education 20 Act of 1965 (20 U.S.C. 1078) is amended— 21 (i) in subsection (b)(1)(D), by striking 22 “be subject to income contingent repay- 23 ment in accordance with subsection (m)” 24 and inserting “be subject to income-based 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00178 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>179 •HR 1 RH repayment in accordance with subsection 1 (m)”;</p> <p>and 2 (ii) in subsection (m)— 3 (I) in the subsection heading, by 4 striking “INCOME CONTINGENT AND”; 5 (II) by amending paragraph (1) 6 to read as follows:</p> <p>7 “(1) AUTHORITY OF SECRETARY TO RE- 8 QUIRE.—The Secretary may require borrowers who 9 have defaulted on loans made under this part that 10 are assigned to the Secretary under subsection 11 (c)(8) to repay those loans pursuant to an income- 12 based</p>	
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	<p>repayment plan under section 455(q) or section 493C, as applicable.”; and (III) in the heading of paragraph (2), by striking “INCOME CONTINGENT OR”. (B) Section 428C of the Higher Education Act of 1965 (20 U.S.C. 1078–3) is amended—</p> <p>(i) in subsection (a)(3)(B)(i)(V)(aa), by striking “for the purposes of obtaining income contingent repayment or income-based repayment” and inserting “for the purposes of qualifying for an income-based</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00179 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 180 •HR 1 RH repayment plan under section 455(q) or section 493C, as applicable”; (ii) in subsection (b)(5), by striking “be repaid either pursuant to income contingent repayment under part D of this title, pursuant to income-based repayment under section 493C, or pursuant to any other repayment provision under this section” and inserting “be repaid pursuant to an income-based repayment plan under section 493C or any other repayment provision under this section”; and (iii) in subsection (c)— (I) in paragraph (2)(A), by striking “or by the terms of repayment pursuant to income contingent repayment offered by the</p>		
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	<p>Secretary under 17 subsection (b)(5)” and inserting “or 18 by the terms of repayment pursuant 19 to an income-based repayment plan 20 under section 493C”; and 21 (II) in paragraph (3)(B), by 22 striking “except as required by the 23 terms of repayment pursuant to in- 24 come contingent repayment offered by 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00180 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 181 •HR 1 RH the Secretary under subsection 1 (b)(5)” and inserting “except as re- 2 quired by the terms of repayment pur- 3 suant to an income-based repayment 4 plan under section 493C”. 5 (C) Section 485(d)(1) of the Higher Edu- 6 cation Act of 1965 (20 U.S.C. 1092(d)(1)) is 7 amended by striking “income-contingent and”. 8 (D) Section 494(a)(2) of the Higher Edu- 9 cation Act of 1965 (20 U.S.C. 1098h(a)(2)) is 10 amended— 11 (i) in the paragraph heading, by strik- 12 ing “INCOME-CONTINGENT AND INCOME- 13 BASED” and inserting “INCOME-BASED”; 14 (ii) in subparagraph (A)— 15 (I) in the matter preceding clause 16 (i), by striking “income-contingent 17 or”; and 18 (II) in clause (ii)(I), by inserting 19 “(as in effect on the day before the 20 date of repeal of subsection (e) of sec- 21 tion 455)” after “section 455(e)(8)”. 22 (d) REPAYMENT ASSISTANCE PLAN.—Section 455 of</p>		
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	<p>23 the Higher Education Act of 1965 (20 U.S.C. 1087e) is 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00181 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>182 •HR 1 RH amended by adding at the end the following new sub- 1 section: 2 “(q) REPAYMENT ASSISTANCE PLAN.— 3 “(1) IN GENERAL.—Notwithstanding any other 4 provision of this Act, beginning on July 1, 2026, the 5 Secretary shall carry out an income-based repayment 6 plan (to be known as the ‘Repayment Assistance 7 Plan’), that shall have the following terms and con- 8 ditions: 9 “(A) The total monthly repayment amount 10 owed by a borrower for all of the loans of the 11 borrower that are repaid pursuant to the Re- 12 payment Assistance Plan shall be equal to the 13 applicable monthly payment of a borrower cal- 14 culated under paragraph (3)(B), except that the 15 borrower may not be precluded from repaying 16 an amount that exceeds such amount for any 17 month. 18 “(B) The Secretary shall apply the bor- 19 rower’s applicable monthly payment under this 20 paragraph first toward interest due on each 21 such loan, next toward any fees due on each 22 loan, and then toward the principal of each 23 loan. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00182 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 183 •HR 1 RH “(C) Any principal due and not paid under 1 subparagraph (B) or paragraph (2)(B) shall be 2 deferred. 3 “(D) A borrower who is not in a period of 4 deferment or forbearance shall make an appli- 5 cable monthly payment for each month until the 6 earlier of— 7 “(i) the date on which the outstanding 8 balance of principal and interest due on all 9 of the loans of the borrower that are re- 10 paid pursuant to the Repayment Assist- 11 ance Plan is \$0; or 12 “(ii) the date on which the borrower 13 has made 360 qualifying monthly pay- 14 ments. 15 “(E) The Secretary shall repay or cancel 16 any outstanding balance of principal and inter- 17 est due on a loan made under this part to a 18 borrower— 19 “(i) who, for any period of time, par- 20 ticipated in the Repayment Assistance 21 Plan under this subsection; 22 “(ii) whose most recent payment for 23 such loan prior to the loan cancellation 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00183 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 184 •HR 1 RH under this subparagraph was made under 1 such Repayment Assistance Plan; and 2 “(iii) who has made 360 qualifying 3 monthly payments on</p>		
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	<p>such loan. 4 “(F) For the purposes of this subsection, 5 the term ‘qualifying monthly payment’ means 6 any of the following: 7</p> <p>“(i) An on-time applicable monthly 8 payment under this subsection. 9</p> <p>“(ii) An on-time monthly payment 10 under the standard repayment plan under 11 subsection (d)(7)(A)(i) of not less than the 12 monthly payment required under such 13 plan. 14 “(iii) A monthly payment under any 15 repayment plan of not less than the 16 monthly payment that would be required 17 under a standard repayment plan under 18 section 455(d)(1)(A) with a repayment period of 10 years. 20 “(iv) A monthly payment under section 493C of not less than the monthly 22 payment required under such section, including a monthly payment equal to the 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00184 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>185 •HR 1 RH minimum payment amount permitted 1 under such section. 2 “(v) A monthly payment made before 3 the date of enactment of this subsection 4 under an income-contingent repayment 5 plan carried out under section 6 455(d)(1)(D) (or under an alternative repayment plan in lieu of repayment under 8 such an income-contingent repayment plan, 9 if placed in such</p>	
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	<p>an alternative repayment 10 plan by the Secretary) of not less than the 11 monthly payment required under such a 12 plan, including a monthly payment equal 13 to the minimum payment amount per- 14 mitted under such a plan. 15 “(vi) A month when the borrower did 16 not make a payment because the borrower 17 was in deferment due to an economic hard- 18 ship described in section 435(o). 19 “(vii) A month that ended before the 20 date of enactment of this subsection when 21 the borrower did not make a payment be- 22 cause the borrower was in a period 23 deferment or forbearance described in sec- 24 tion 685.209(k)(4)(iv) of title 34, Code of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00185 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 186 •HR 1 RH Federal Regulations (as in effect on the 1 date of enactment of this subsection). 2 “(G) With respect to carrying out section 3 494(a)(2) for the Repayment Assistance Plan, 4 an individual may elect to opt out of the disclo- 5 sures required under section 494(a)(2)(A)(ii) in 6 accordance with the procedures established 7 under section 493C(c)(2)(B). 8 “(2) BALANCE ASSISTANCE FOR DISTRESSED 9 BORROWERS.— 10 “(A) INTEREST SUBSIDY.—With respect to 11 a borrower of a loan made under this</p>		
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	<p>part, for 12 each month for which such a borrower makes 13 an on-time applicable monthly payment re- 14 quired under paragraph (1)(A) and such 15 monthly payment is insufficient to pay the total 16 amount of interest that accrues for the month 17 on all loans of the borrower repaid pursuant to 18 the Repayment Assistance Plan under this sub- 19 section, the amount of interest accrued and not 20 paid for the month shall not be charged to the 21 borrower. 22 “(B) MATCHING PRINCIPAL PAYMENT.— 23 With respect to a borrower of a loan made 24 under this part and not in a period of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00186 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 187 •HR 1 RH deferment or forbearance, for each month for 1 which a borrower makes an on-time applicable 2 monthly payment required under paragraph 3 (1)(A) and such monthly payment reduces the 4 total outstanding principal balance of all loans 5 of the borrower repaid pursuant to the Repay- 6 ment Assistance Plan under this subsection by 7 less than \$50, the Secretary shall reduce such 8 total outstanding principal balance of the bor- 9 rower by an amount that is equal to— 10 “(i) the amount that is the lesser of— 11 “(I) \$50; or 12 “(II) the total amount paid by 13 the borrower</p>	
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	<p>for such month pursuant 14 to paragraph (1)(A), minus 15 “(ii) the total amount paid by the borrower for such month pursuant to paragraph (1)(A) that is applied to such total 18 outstanding principal balance. 19</p> <p>“(3) DEFINITIONS.—In this paragraph: 20 “(A) ADJUSTED GROSS INCOME.—The 21 term ‘adjusted gross income’, when used with 22 respect to a borrower, means the adjusted gross 23 income (as such term is defined in section 62 24 of the Internal Revenue Code of 1986) of the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00187 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 188 •HR 1 RH borrower (and the borrower’s spouse, as applicable) for the most recent taxable year, except 2 that, in the case of a married borrower who 3 files a separate Federal income tax return, the 4 term does not include the adjusted gross income 5 of the borrower’s spouse. 6 “(B) APPLICABLE MONTHLY PAYMENT.— 7 “(i) IN GENERAL.— Except as provided in clause (ii) or (iii), the term ‘applicable monthly payment’ means, when used 10 with respect to a borrower, the amount 11 equal to— 12 “(I) the applicable base payment 13 of the borrower, divided by 12; minus 14 “(II) \$50 for each dependent 15 child of the</p>		
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	<p>borrower. 16 “(ii) MINIMUM AMOUNT.—In the case 17 of a borrower with an applicable monthly 18 payment amount calculated under clause 19 (i) that is less than \$10, the applicable 20 monthly payment of the borrower shall be 21 \$10. 22 “(iii) FINAL PAYMENT.—In the case 23 of a borrower whose total outstanding bal- 24 ance of principal and interest on all of the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00188 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 189 •HR 1 RH loans of the borrower that are repaid pur- 1 suant to the Repayment Assistance Plan is 2 less than the applicable monthly payment 3 calculated pursuant to clause (i) or (ii), as 4 applicable, then the applicable monthly 5 payment of the borrower shall be the total 6 outstanding balance of principal and inter- 7 est on all such loans. 8</p> <p>“(iv) BASE PAYMENT.—The amount 9 of the applicable base payment for a bor- 10 rower with an adjusted gross income of— 11</p> <p>“(I) not more than \$10,000, is 12 \$120; 13 “(II) more than \$10,000 and not 14 more than \$20,000, is 1 percent of 15 such adjusted gross income; 16 “(III) more than \$20,000 and 17 not more than \$30,000, is 2 percent 18 of such adjusted gross income; 19 “(IV) more than \$30,000 and 20 not</p>		
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	<p>more than \$40,000, is 3 percent 21 of such adjusted gross income; 22 “(V) more than \$40,000 and not 23 more than \$50,000, is 4 percent of 24 such adjusted gross income; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00189 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 190 •HR 1 RH “(VI) more than \$50,000 and 1 not more than \$60,000, is 5 percent 2 of such adjusted gross income; 3 “(VII) more than \$60,000 and 4 not more than \$70,000, is 6 percent 5 of such adjusted gross income; 6 “(VIII) more than \$70,000 and 7 not more than \$80,000, is 7 percent 8 of such adjusted gross income; 9 “(IX) more than \$80,000 and 10 not more than \$90,000, is 8 percent 11 of such adjusted gross income; 12 “(X) more than \$90,000 and not 13 more than \$100,000, is 9 percent of 14 such adjusted gross income; and 15 “(XI) more than \$100,000, is 10 16 percent of such adjusted gross in- 17 come. 18 “(v) DEPENDENT CHILD OF THE BOR- 19 ROWER.— For the purposes of this para- 20 graph, the term ‘dependent child of the 21 borrower’ means an individual who— 22 “(I) is under 17 years of age; 23 and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00190 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 191 •HR 1 RH “(II) is the</p>		
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	<p>borrower’s dependent 1 child or another person who lives with 2 and receives more than one-half of 3 their support from the borrower.”. 4 (e) FEDERAL CONSOLIDATION LOANS.—Section 5 455(g) of the Higher Education Act of 1965 (20 U.S.C. 6 1087e(g)) is amended by adding at the end the following 7 new paragraph: 8 “(3) CONSOLIDATION LOANS MADE ON OR 9 AFTER JULY 1, 2026.—</p> <p>Notwithstanding subsections 10 (b)(5), (c)(2), and (c)(3)(A) and (B) of section 11 428C, a Federal Direct Consolidation Loan offered 12 to a borrower under this part on or after July 1, 13 2026, may only be repaid pursuant to a repayment 14 plan described in subsection (d)(7)(A)(i) or (ii) of 15 this section, as applicable, and the repayment sched- 16 ule of such a Consolidation Loan shall be determined 17 in accordance with such repayment plan.”. 18 (f) INCOME-BASED REPAYMENT.—</p> <p>19 (1) AMENDMENTS.— 20 (A) EXCEPTED CONSOLIDATION LOAN DE- 21 FINED.—Section 493C(a)(2) of the Higher 22 Education Act of 1965 (20 U.S.C. 1098e(a)(2)) 23 is amended to read as follows: 24 “(2) EXCEPTED CONSOLIDATION LOAN.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00191 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 192 •HR 1 RH “(A) IN GENERAL.—</p> <p>The term ‘excepted 1 consolidation</p>		
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	<p>loan' means— 2 “(i) a consolidation loan under section 3 428C, or a Federal Direct Consolidation 4 Loan, if the proceeds of such loan were 5 used to the discharge the liability on an ex- 6 cepted PLUS loan; or 7 “(ii) a consolidation loan under sec- 8 tion 428C, or a Federal Direct Consolida- 9 tion Loan, if the proceeds of such loan 10 were used to discharge the liability on a 11 consolidation loan under section 428C or a 12 Federal Direct Consolidation Loan de- 13 scribed in clause (i). 14 “(B) EXCLUSION.—The term ‘excepted 15 consolidation loan’ does not include a Federal 16 Direct Consolidation Loan described in sub- 17 paragraph (A) that (on the day before the date 18 of enactment of this subparagraph) was being 19 repaid pursuant to the Income-Contingent Re- 20 payment (ICR) plan in accordance with section 21 685.209(a) of title 34, Code of Federal Regula- 22 tions (as in effect on June 30, 2023).”. 23 (B) TERMS OF INCOME-BASED REPAY- 24 MENT.—Section 493C(b) of the Higher Edu- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00192 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 193 •HR 1 RH cation Act of 1965 (20 U.S.C. 1098e(b)) is 1 amended— 2 (i) by amending paragraph (1) to read 3 as follows: 4 “(1) a borrower of any loan made,</p>		
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	<p>insured, or 5 guaranteed under part B or D (other than an ex- 6 cepted PLUS loan or excepted consolidation loan), 7 may elect to have the borrower's aggregate monthly 8 payment for all such loans not exceed the result de- 9 scribed in subsection (a)(3)(B) divided by 12;"; 10 (ii) in paragraph (3)— 11 (I) in subparagraph (B)— 12 (aa) in clause (i)— 13 (AA) by striking sub- 14 clause (II); and 15 (BB) by striking "the 16 borrower" and all the fol- 17 lows through "ends" and in- 18 serting "the borrower ends"; 19 and 20 (bb) in clause (ii)— 21 (AA) by striking sub- 22 clause (II); 23 (BB) by striking "the 24 borrower" and all the fol- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00193 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 194 •HR 1 RH lows through "ends" and in- 1 serting "the borrower ends"; 2 and 3 (CC) by striking "or" 4 at the end; 5 (iii) by repealing paragraph (6); 6 (iv) in paragraph (7)(B)— 7 (I) in the matter preceding clause 8 (i), by striking "for a period of time 9 prescribed by the Secretary, not to ex- 10 ceed 25 years" and inserting the fol- 11 lowing: "for 25 years (in the case of 12 a borrower who is repaying at least 13 one loan for a program of study for 14 which a graduate credential (as de- 15 fined in section 472A)) is awarded, or,</p>		
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	<p>16 for 20 years (in the case of a borrower who is not repaying at least one such loan)”; 19 (II) in clause (i), by inserting 20 “(as such paragraph was in effect on the day before the date of the repeal of paragraph (6))” after “paragraph (6)”; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00194 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>195 •HR 1 RH (III) in clause (iv), by inserting 1 “(as such section was in effect on the day before the date of the repeal of paragraph (6))” after “section 455(d)(1)(D)”; and 5 (v) in paragraph (8), by striking 6 “standard repayment plan” and inserting 7 “standard repayment plan under section 428(b)(9)(A)(i) or 455(d)(1)(A), or the 9 Repayment Assistance Program under section 455(q)”. 11 (C) ELIGIBILITY DETERMINATIONS.—Section 493C(c)(2) of the Higher Education Act of 1965 (20 U.S.C. 1098e(c)(2)) is further amended— 15 (i) in subparagraph (A), by inserting 16 “(as in effect on the day before the date of repeal of subsection (e) of section 455)” 18 after “section 455(e)(1)”; and 19 (ii) in subparagraph (B), by inserting 20 “(as in effect on the day before the date of repeal of subsection (e) of section 455)” 22 after “section 455(e)(8)”. 23 (D) TERMINATION OF SPECIAL TERMS</p>	
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	<p>FOR 24 NEW BORROWERS ON AND AFTER JULY 1, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00195 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 196 •HR 1 RH 2014.—Section 493C of the Higher Education 1 Act of 1965 (20 U.S.C. 1098e(e)) is further 2 amended by striking subsection (e). 3 (2) EFFECTIVE DATE AND APPLICATION.—The 4 amendments made by this subsection shall take ef- 5 fect on the date of enactment of this title, and shall 6 apply with respect to any borrower who is in repay- 7 ment before, on, or after the date of enactment of 8 this title. 9</p>		
SEC. 30022. DEFERMENT; FORBEARANCE.	<p>10 (a) HEADING AMENDMENT.—Section 455(f) of the 11 Higher Education Act of 1965 (20 U.S.C. 1087e(f)) is 12 amended by striking the subsection heading and inserting 13 the following: “DEFERMENT; FORBEARANCE”.</p> <p>14 (b) SUNSET OF ECONOMIC HARDSHIP AND UNEM- 15 PLOYMENT DEFERMENTS.—Section 455(f) of the Higher 16 Education Act of 1965 (20 U.S.C.1087e(f)) is amended— 17 (1) in paragraph (2)— 18 (A) in subparagraph (B), by striking “not 19 in” and inserting “subject to paragraph (7), not 20 in” ; and 21 (B) in subparagraph (D), by striking “not 22 in” and inserting “subject to paragraph (7), not 23 in”; and 24 (2) by adding at the end the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

following: 25 VerDate Sep 11 2014
02:44 May 21, 2025 Jkt 059200 PO
00000 Frm 00196 Fmt 6652 Sfmt
6201 E:\BILLS\H1.RH H1 kjohnson
on DSK7ZCZBW3PROD with \$\$_JOB
197 •HR 1 RH “(7) SUNSET OF
UNEMPLOYMENT AND ECO- 1
NOMIC HARDSHIP
DEFERMENTS.—A borrower who 2
receives a loan made under this
part on or after 3 July 1, 2025, shall
not be eligible to defer such loan 4
under subparagraph (B) or (D) of
paragraph (2).”. 5 (c)
FORBEARANCE ON LOANS MADE
UNDER THIS 6 PART ON OR AFTER
JULY 1, 2025.—Section 455(f) of
the 7 Higher Education Act of 1965
(20 U.S.C. 1087e(f)) is 8 amended
by adding at the end the following:
9 “(8) FORBEARANCE ON LOANS
MADE UNDER 10 THIS PART ON
OR AFTER JULY 1, 2025.—A
borrower 11 who receives a loan
made under this part on or after 12
July 1, 2025— 13 “(A) may only be
eligible for a forbearance 14 on
such loan pursuant to section
428(c)(3)(B) 15 that does not
exceed 9 months during any 24- 16
month period; and 17 “(B) in the
case of a borrower who is serv- 18
ing in a medical or dental
internship or resi- 19 dency
program (as such program is
described in 20 section
428(c)(3)(A)(i)(I)), may be eligible
for a 21 forbearance on such loan
pursuant to 22 428(c)(3)(A)(i)(I),
during which— 23 “(i) for the first
4 12-month intervals, 24 interest

	<p>shall not accrue; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00197 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 198 •HR 1 RH “(ii) for any subsequent 12-month in- 1 terval, interest shall accrue.”. 2</p>		
SEC. 30023. LOAN REHABILITATION.	<p>3 (a) UPDATING LOAN REHABILITATION LIMITS.— 4 (1) FFEL AND DIRECT LOANS.— Section 5 428F(a)(5) of the Higher Education Act of 1965 6 (20 U.S.C. 1078–6(a)(5)) is amended by striking 7 “one time” and inserting “two times”. 8 (2) PERKINS LOANS.—Section 464(h)(1)(D) of 9 the Higher Education Act of 1965 (20 U.S.C. 10 1087dd(h)(1)(D)) is amended by striking “once” 11 and inserting “twice”. 12 (3) EFFECTIVE DATE.—The amendments made 13 by this subsection shall take effect on the date of en- 14 actment of this Act, and shall apply with respect to 15 any loan made, insured, or guaranteed under title IV 16 of the Higher Education Act of 1965 (20 U.S.C. 17 1070 et seq.). 18 (b) MINIMUM MONTHLY PAYMENT AMOUNT.—Sec- 19 tion 428F(a)(1)(B) of the Higher Education Act of 1965 20 (20 U.S.C. 1078–6(a)(1)(B)) is amended by adding at the 21 end the following: “With respect a loan made under part 22 D on or after July 1, 2025, a monthly payment amount 23 described in subparagraph (A) may</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>not be less than \$10.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00198 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 199 •HR 1 RH</p>		
SEC. 30024. PUBLIC SERVICE LOAN FORGIVENESS.	<p>1 (a) REPAYMENT ASSISTANCE PLAN.—Section 2 455(m)(1)(A) of the Higher Education Act of 1965 (20 3 U.S.C. 1087e(m)(1)(A)) is amended— 4 (1) in clause (iii), by striking “; or” and insert- 5 ing a semicolon; 6 (2) in clause (iv), by striking “; and” and in- 7 serting “(as in effect on the day before the date of 8 the repeal of subsection (e) of this section); or”; and 9 (3) by adding at the end the following new 10 clause: 11 “(v) on-time payments under the Re- 12 payment Assistance Plan under section 13 455(q); and”. 14 (b) PUBLIC SERVICE JOB.—Section 455(m)(3)(B) of 15 the Higher Education Act of 1965 (20 U.S.C. 16 1087e(m)(3)(B)) is amended— 17 (1) by redesignating clauses (i) and (ii) as sub- 18 clauses (I) and (II), respectively, and adjusting the 19 margins accordingly; 20 (2) by striking “The term” and inserting the 21 following: 22 “(i) IN GENERAL.—The term”; and 23 (3) by adding at the end the following: 24 “(ii) EXCLUSION.—The term ‘public 25 service job’ does not include time served in 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00199 Fmt 6652 Sfmt 6201</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 200 •HR 1 RH a medical or dental internship or residency 1 program (as such program is described in 2 section 428(c)(3)(A)(i)(I)) by an individual 3 who, as of June 30, 2025, has not bor- 4 rowed a Federal Direct PLUS Loan or a 5 Federal Direct Unsubsidized Stafford 6 Loan for a program of study that awards 7 a graduate credential upon completion of 8 such program.”. 9</p>		
SEC. 30025. STUDENT LOAN SERVICING.	<p>10 Paragraph (1) of section 458(a) of the Higher Edu- 11 cation Act of 1965 (20 U.S.C. 1087h(a)(1)) is amended 12 to read as follows: 13 “(1) ADDITIONAL MANDATORY FUNDS FOR FIS- 14 CAL YEARS 2025 AND 2026.—For each of the fiscal 15 years 2025 and 2026 there shall be available to the 16 Secretary (in addition to any other amounts appro- 17 priated under any appropriations Act for administra- 18 tive costs under this part and part B and out of any 19 money in the Treasury not otherwise appropriated) 20 funds to be obligated for administrative costs under 21 this part and part B, including the costs of the di- 22 rect student loan programs under this part, not to 23 exceed \$500,000,000 in each such fiscal year.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00200 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	201 •HR 1 RH Subtitle D—Pell Grants 1		
SEC. 30031. ELIGIBILITY.	<p>2 (a) FOREIGN INCOME AND FEDERAL PELL GRANT 3 ELIGIBILITY.— 4 (1) ADJUSTED GROSS INCOME DEFINED.—Sec- 5 tion 401(a)(2)(A) of the Higher Education Act of 6 1965 (20 U.S.C. 1070a(a)(2)(A)) is amended to 7 read as follows: 8 “(A) the term ‘adjusted gross income’ 9 means—</p> <p>10 “(i) in the case of a dependent stu- 11 dent, for the second tax year preceding the 12 academic year—</p> <p>13 “(I) the adjusted gross income 14 (as defined in section 62 of the Inter- 15 nal Revenue Code of 1986) of the stu- 16 dent’s parents; plus 17 “(II) the foreign income (as de- 18 scribed in section 480(b)(5)) of the 19 student’s parents; and 20</p> <p>21 “(ii) in the case of an independent 22 student, for the second tax year preceding 23 the academic year—</p> <p>24 “(I) the adjusted gross income 25 (as defined in section 62 of the Inter- 26 nal Revenue Code of 1986) of the stu- 27 dent (and the student’s spouse, if ap- 28 plicable); plus 29 “(II) the foreign income (as de- 30 scribed in section 480(b)(5)) of the 31 student (and the student’s spouse, if 32 applicable);”.</p> <p>33 (2) SUNSET.—Section 401(b)(1)(D) of the 34 Higher Education Act of 1965 (20 U.S.C. 35 1070a(b)(1)(D))</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>is amended by striking “A student” 10 and inserting “For each academic year beginning before July 1, 2025, a student”. 12 (3) CONFORMING AMENDMENT.— Section 13 479A(b)(1)(B) of the Higher Education Act of 1965 14 (20 U.S.C. 1087tt(b)(1)(B)) is amended— 15 (A) by striking clause (v); and 16 (B) by redesignating clauses (vi) and (vii) 17 as clauses (v) and (vi), respectively. 18 (b) DEFINITION OF FULL TIME ENROLLMENT FOR 19 FEDERAL PELL GRANT ELIGIBILITY.—Section 401(a)(2) 20 of the Higher Education Act of 1965 (20 U.S.C. 21 1070a(a)(2)) is further amended— 22 (1) in subparagraph (E), by striking “and” 23 after the semicolon; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00202 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 203 •HR 1 RH (2) in subparagraph (F), by striking the period 1 and inserting “; and”; and 2 (3) by adding at the end the following new sub- 3 paragraph: 4 “(G) notwithstanding section 5 481(a)(2)(A)(iii), the terms ‘full time’ and ‘full- 6 time’ (except with respect to subsection (d)(4) 7 when used as part of the term ‘normal full-time 8 workload’) mean, with respect to a student enrolled in an undergraduate course of study, the 10 student is expected to complete at least 30 se- 11</p>		
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	<p>mester or trimester hours or 45 quarter credit 12 hours (or the clock hour equivalent) in each 13 academic year a student is enrolled in the 14 course of study.”. 15 (c) FEDERAL PELL GRANT INELIGIBILITY DUE TO 16 A HIGH STUDENT AID INDEX.—Section 401(b)(1) of the 17 Higher Education Act of 1965 (20 U.S.C. 1070a–1(b)(1)) 18 is amended by adding at the end the following: 19 “(F) INELIGIBILITY OF STUDENTS WITH A 20 HIGH STUDENT AID INDEX.—Notwithstanding 21 subparagraphs (A) through (E), a student shall 22 not be eligible for a Federal Pell Grant under 23 this subsection for an academic year in which 24 the student has a student aid index that equals 25</p> <p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00203 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>204 •HR 1 RH or exceeds twice the amount of the total max- 1 imum Federal Pell Grant for such academic 2 year.”. 3 (d) NO FEDERAL PELL GRANT ELIGIBILITY FOR 4 STUDENTS ENROLLED LESS THAN HALF TIME.—Section 5 401 of the Higher Education Act of 1965 (20 U.S.C. 6 1070a) is further amended— 7 (1) in subsection (b)— 8 (A) by striking “(2) LESS” and inserting 9 “(2)(A) LESS”; and 10 (B) by inserting after subparagraph (A) 11 (as so designated by</p>		
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	<p>subparagraph (A) of this 12 subsection) the following new subparagraph: 13 “(B) LESS THAN HALF-TIME ENROLLMENT.— 14 Notwithstanding subparagraph (A), a student who 15 first receives a Federal Pell Grant on or after July 16 1, 2025, shall not be eligible for an award under this 17 subsection for any academic year beginning after 18 such date in which the student is enrolled in an eli- 19 gible program of an institution of higher education 20 on less than a half-time basis. The Secretary shall 21 update the schedule of reductions described in sub- 22 paragraph (A) in accordance with this subpara- 23 graph, including for students receiving the minimum 24 Federal Pell Grant.”; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00204 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 205 •HR 1 RH (2) in subsection (c)(6)(A), by inserting “, and 1 the eligibility requirement of enrollment on at least 2 a half-time basis under subsection (b)(2),” after 3 “(b)(1)”; and 4 (3) in subsection (d)(5)(A), by inserting “(and 5 at least half time, in the case of a student who first 6 receives a Federal Pell Grant under subsection (b) 7 on or after July 1, 2025)” after “full time”. 8 (e) EFFECTIVE DATE AND APPLICATION.—The 9 amendments made by this section</p>		
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	shall take effect on July 10 1, 2025, and shall apply with respect to award year 2025– 11 2026 and each subsequent award year. 12		
SEC. 30032. WORKFORCE PELL GRANTS.	<p>13 (a) IN GENERAL.—Section 401 of the Higher Edu- 14 cation Act of 1965 (20 U.S.C. 1070a) is amended by add- 15 ing at the end the following:— 16 “(k) WORKFORCE PELL GRANT PROGRAM.— 17 “(1) IN GENERAL.—For the award year begin- 18 ning on July 1, 2026, and each subsequent award 19 year, the Secretary shall award grants (to be known 20 as ‘Workforce Pell Grants’) to eligible students 21 under paragraph (2) in accordance with this sub- 22 section. 23 “(2) ELIGIBLE STUDENTS.—To be eligible to 24 receive a Workforce Pell Grant under this subsection 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00205 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 206 •HR 1 RH for any period of enrollment, a student shall meet 1 the eligibility requirements for a Federal Pell Grant 2 under this section, except that the student— 3 “(A) shall be enrolled, or accepted for en- 4 rollment, in an eligible program under section 5 481(b)(3) (hereinafter referred to as an ‘eligible 6 workforce program’); and 7 “(B) may not— 8 “(i) be enrolled, or accepted for enroll- 9 ment, in a program of study that leads to 10 a graduate credential; or 11 “(ii) have attained such a</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>credential. 12 “(3) TERMS AND CONDITIONS OF AWARDS.— 13 The Secretary shall award Workforce Pell Grants 14 under this subsection in the same manner and with 15 the same terms and conditions as the Secretary 16 awards Federal Pell Grants under this section, ex- 17 cept that— 18 “(A) each use of the term ‘eligible pro- 19 gram’ (except in subsections (b)(9)(A) and 20 (d)(2)) shall be substituted by ‘eligible work- 21 force program under section 481(b)(3)’; and 22 “(B) a student who is eligible for a grant 23 equal to less than the amount of the minimum 24 Federal Pell Grant because the eligible work- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00206 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>207 •HR 1 RH force program in which the student is enrolled 1 or accepted for enrollment is less than an aca- 2 demic year (in hours of instruction or weeks of 3 duration) may still be eligible for a Workforce 4 Pell Grant in an amount that is prorated based 5 on the length of the program. 6 “(4) PREVENTION OF DOUBLE BENEFITS.—No 7 eligible student described in paragraph (2) may con- 8 currently receive a grant under both this subsection 9 and— 10 “(A) subsection (b); or 11 “(B) subsection (c). 12 “(5) DURATION LIMIT.—Any period of study 13</p>	
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	<p>covered by a Workforce Pell Grant awarded under 14 this subsection shall be included in determining a 15 student's duration limit under subsection (d)(5).". 16 (b) PROGRAM ELIGIBILITY FOR WORKFORCE PELL 17 GRANTS.— Section 481(b) of the Higher Education Act of 18 1965 (20 U.S.C. 1088(b)) is amended— 19 (1) by redesignating paragraphs (3) and (4) as 20 paragraphs (4) and (5), respectively; and 21 (2) by inserting after paragraph (2) the fol- 22 lowing: 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00207 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 208 •HR 1 RH “(3)(A) A program is an eligible program for pur- 1 poses of the Workforce Pell Grant program under section 2 401(k) only if— 3 “(i) it is a program of at least 150 clock hours 4 of instruction, but less than 600 clock hours of in- 5 struction, or an equivalent number of credit hours, 6 offered by an eligible institution during a minimum 7 of 8 weeks, but less than 15 weeks; 8 “(ii) it is not offered as a correspondence 9 course, as defined in 600.2 of title 34, Code of Fed- 10 eral Regulations (as in effect on September 20, 11 2020); 12 “(iii) the Governor of a State, after consulta- 13 tion with the State board, determines that the pro- 14 gram— 15 “(I) provides an education aligned with the 16</p>	
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	<p>requirements of high-skill, high-wage (as identified by the State pursuant to section 122 of the Carl D. Perkins Career and Technical Education Act (20 U.S.C. 2342)), or in-demand industry sectors or occupations; “(II) meets the hiring requirements of potential employers in the sectors or occupations described in subclause (I); “(III) either—</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00208 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>209 •HR 1 RH “(aa) leads to a recognized postsecondary credential that is stackable and portable across more than one employer; or “(bb) with respect to students enrolled in the program— “(AA) prepares such students for employment in an occupation for which there is only one recognized postsecondary credential; and “(BB) provides such students with such a credential upon completion of such program; and “(IV) prepares students to pursue one or more certificate or degree programs at one or more institutions of higher education (which may include the eligible institution providing the program), including by ensuring— “(aa) that a student, upon completion of the program and enrollment in such a related certificate or degree program, will</p>		
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	<p>20 receive academic credit for the Workforce 21 Pell program that will be accepted toward 22 meeting such certificate or degree program 23 requirements; and 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00209 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 210 •HR 1 RH “(bb) the acceptability of such credit 1 toward meeting such certificate or degree 2 program requirements; and 3 “(iv) after the Governor of such State makes 4 the determination that the program meets the re- 5 quirements under clause (iii), the Secretary deter- 6 mines that— 7 “(I) the program has been offered by the 8 eligible institution for not less than 1 year prior 9 to the date on which the Secretary makes a de- 10 termination under this clause; 11 “(II) for each award year, the program has 12 a verified completion rate of at least 70 percent, 13 within 150 percent of the normal time for com- 14 pletion; 15 “(III) for each award year, the program 16 has a verified job placement rate of at least 70 17 percent, measured 180 days after completion; 18 and 19 “(IV) for each award year, the median 20 value-added earnings (as defined in section 21 420W) of students who completed such pro- 22 gram for the most recent year for which data 23 is available exceeds the median</p>		
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	<p>total price (as 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00210 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 211 •HR 1 RH defined in section 454(d)(3)(D)) charged to stu- 1 dents in such award year. 2 “(B) In this paragraph: 3 “(i) The term ‘eligible institution’ means 4 an institution of higher education (as defined in 5 section 102), or any other entity that has en- 6 tered into a program participation agreement 7 with the Secretary under section 487(a) (with- 8 out regard to whether that entity is accredited 9 by a national recognized accrediting agency or 10 association), which has not been subject, during 11 any of the preceding 3 years, to— 12 “(I) any suspension, emergency ac- 13 tion, or termination under this title; 14 “(II) in the case of an institution of 15 higher education, any adverse action by the 16 institution’s accrediting agency or associa- 17 tion that revokes or denies accreditation 18 for the institution; or 19 “(III) any final action by the State in 20 which the institution or other entity holds 21 its legal domicile, authorization, or accredi- 22 tation that revokes the institution’s or enti- 23 ty’s license or other authority to operate in 24 such State. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00211 Fmt 6652 Sfmt</p>		
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	<p>6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 212 •HR 1 RH “(ii) The term ‘Governor’ means the chief 1 executive of a State. 2 “(iii) The terms ‘industry or sector part- 3 nership’, ‘in-demand industry sector or occupa- 4 tion’, ‘recognized postsecondary credential’, and 5 ‘State board’ have the meanings given such 6 terms in section 3 of the Workforce Innovation 7 and Opportunity Act.”. 8 (c) STUDENT ELIGIBILITY.—Section 484(a)(1) of the 9 Higher Education Act of 1965 (20 U.S.C. 1091(a)(1)) is 10 amended by inserting “or, for purposes of section 401(k), 11 at an entity (other than an institution of higher education) 12 that meets the requirements of section 481(b)(3)(B)(i)” 13 after “section 487”. 14 (d) EFFECTIVE DATE; APPLICABILITY.—The amend- 15 ments made by this section shall take effect on July 1, 16 2026, and shall apply with respect to award year 2026– 17 2027 and each succeeding award year. 18</p>		
SEC. 30033. PELL SHORTFALL.	<p>19 Section 401(b)(7)(A) of the Higher Education Act of 20 1965 (20 U.S.C. 1070a(b)(7)(A)) is amended— 21 (1) in clause (iii)— 22 (A) by striking “\$2,170,000,000” and in- 23 serting “\$5,351,000,000”; and 24 (B) by striking “and” at the end; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00212 Fmt 6652 Sfmt 6201</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 213 •HR 1 RH (2) in clause (iv)— 1 (A) by striking “\$1,236,000,000” and in- 2 serting “\$6,058,000,000”; and 3 (B) by striking “ and each succeeding fis- 4 cal year.” and inserting a semicolon; and 5 (3) by adding at the end the following: 6 “(v) \$3,743,000,000 for fiscal year 7 2028; and 8 “(vi) \$1,236,000,000 for each suc- 9 ceeding fiscal year.”. 10 Subtitle E—Accountability 11</p>		
SEC. 30041. AGREEMENTS WITH INSTITUTIONS.	<p>12 Section 454 of the Higher Education Act of 1965 (20 13 U.S.C. 1087d) is amended— 14 (1) in subsection (a)— 15 (A) in paragraph (5), by striking “and” 16 after the semicolon; 17 (B) by redesignating paragraph (6) as 18 paragraph (7); and 19 (C) by inserting after paragraph (5) the 20 following new paragraph: 21 “(6) provide annual reimbursements to the Sec- 22 retary in accordance with the requirements under 23 subsection (d); and”; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00213 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 214 •HR 1 RH (2) by adding at the end the following new sub- 1 section: 2 “(d) REIMBURSEMENT REQUIREMENTS.— 3 “(1) ANNUAL REIMBURSEMENTS REQUIRED.— 4 Beginning in award year 2028– 2029, each institu- 5 tion of higher education participating in the direct</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>6 student loan program under this part shall, for 7 qualifying student loans, remit to the Secretary, at 8 such time as the Secretary may specify, an annual 9 reimbursement for each student cohort of the insti- 10 tution, based on the non-repayment balance of such 11 cohort and calculated in accordance with paragraph 12 (3).</p> <p>13 “(2) STUDENT COHORTS.— 14 “(A) COHORTS ESTABLISHED.— For each 15 institution of higher education participating in 16 the direct student loan program under this 17 part, the Secretary shall establish student co- 18 horts, beginning with award year 2027–2028, 19 as follows: 20 “(i) COMPLETING STUDENT CO- 21 HORT.—For each program of study at 22 such institution, a student cohort com- 23 prised of all students who received Federal 24 financial assistance under this title and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00214 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 215 •HR 1 RH who completed such program during such 1 award year.</p> <p>2 “(ii) UNDERGRADUATE NON- COM- 3 PLETING STUDENT COHORT.—For such in- 4 stitution, a student cohort comprised of all 5 students who received Federal financial as- 6 sistance under this title, who were enrolled 7 in the institution during the previous 8 award year in a program of study</p>	
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	<p>leading 9 to an undergraduate credential, and who at 10 the time the cohort is established— 11 “(I) have not completed such 12 program of study; and 13 “(II) are not enrolled at the in- 14 stitution in any program of study 15 leading to an undergraduate creden- 16 tial. 17 “(iii) GRADUATE NON-COMPLETING 18 STUDENT COHORT.—For each program of 19 study leading to a graduate credential at 20 such institution, a student cohort com- 21 prised of all students who received Federal 22 financial assistance under this title, who 23 were enrolled in such program during the 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00215 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 216 •HR 1 RH previous award year, and who at the time 1 the cohort is established— 2 “(I) have not completed such 3 program of study; and 4 “(II) are not enrolled in such 5 program. 6 “(B) QUALIFYING STUDENT LOAN.—For 7 the purposes of this subsection, the term ‘quali- 8 fying student loan’ means a loan made under 9 this part on or after July 1, 2027, that— 10 “(i) was made to a student included 11 in a student cohort of an institution or to 12 a parent on behalf of such a student; 13 “(ii) except in the case of a loan de- 14 scribed in clause (i) or (ii) of subparagraph 15 (C), is not</p>		
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	<p>included in any other student 16 cohort of any institution of higher edu- 17 cation; 18 “(iii) is not in— 19 “(I) a medical or dental intern- 20 ship or residency forbearance de- 21 scribed in section 428(c)(3)(A)(i)(I), 22 section 428B(a)(2), section 428H(a), 23 or section 685.205(a)(3) of title 34, 24 Code of Federal Regulations; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00216 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 217 •HR 1 RH “(II) a graduate fellowship 1 deferment described in section 2 455(f)(2)(A)(ii); 3 “(III) rehabilitation training pro- 4 gram deferment described under sec- 5 tion 455(f)(2)(A)(ii); 6 “(IV) an in-school deferment de- 7 scribed under section 455(f)(2)(A)(i); 8 “(V) a cancer deferment de- 9 scribed under section 455(f)(3); 10 “(VI) a military service 11 deferment described under section 12 455(f)(2)(C); or 13 “(VII) a post-active duty student 14 deferment described under section 15 493D; and 16 “(iv) is not in default. 17 “(C) SPECIAL CIRCUMSTANCES.— 18 “(i) MULTIPLE CREDENTIALS.—In 19 the case of a student who completes two or 20 more programs of study during the same 21 award year, each qualifying student loan of 22 the student shall be included in the student 23 cohort for each of such</p>		
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	<p>program of study 24 for such award year. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00217 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 218 •HR 1 RH “(ii) TREATMENT OF CERTAIN CON- 1 SOLIDATION LOANS.—A Federal Direct 2 Consolidation loan made under this title 3 shall not be considered a qualifying stu- 4 dent loan for a student cohort for an 5 award year if all of the loans included in 6 such consolidation loan are attributable to 7 another student cohort. 8 “(iii) CONSOLIDATION AFTER INCLU- 9 SION IN A STUDENT COHORT.—If a quali- 10 fying student loan is consolidated into a 11 consolidation loan under this title after 12 such qualifying student loan has been in- 13 cluded in a student cohort, the percentage 14 of the consolidation loan that was attrib- 15 utable to such student cohort at the time 16 of consolidation shall remain attributable 17 to the student cohort for the life of the 18 consolidation loan. 19 “(3) CALCULATION OF REIMBURSEMENT.— 20 “(A) REIMBURSEMENT PAYMENT FOR- 21 MULA.—For each student cohort of an institu- 22 tion of higher education established under this 23 subsection, the annual reimbursement for such 24 cohort shall be equal to— 25 VerDate Sep</p>	
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	<p>total price 1 charged to students included in 2 such cohort; and 3 “(II) multiplying the difference 4 determined under subclause (I) by 5 100. 6 “(ii) SPECIAL CIRCUMSTANCES FOR 7 COMPLETING STUDENT COHORTS.— 8 “(I) HIGH-RISK COHORTS.—Not- 9 withstanding clause (i), if the median 10 value-added earnings of a completing 11 student cohort under clause (i)(I)(aa) 12 is negative, the reimbursement per- 13 centage of the student cohort shall be 14 100 percent. 15 “(II) LOW-RISK COHORTS.—Not- 16 withstanding clause (i), if the median 17 value-added earnings of a completing 18 student cohort under clause (i)(I)(aa) 19 exceeds the median total price of such 20 cohort under clause (i)(I)(bb), the re- 21 imbursement percentage of the stu- 22 dent cohort shall be 0 percent. 23 “(iii) NON-COMPLETING STUDENT CO- 24 HORTS.—The reimbursement percentage of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00220 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 221 •HR 1 RH a non-completing student cohort shall be 1 determined based on the most recent data 2 available in the award year in which the 3 cohort is established, and— 4 “(I) for an undergraduate non- 5 completing student cohort, shall be 6 equal to</p>		
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	<p>the percentage of under- 7 graduate students who received Fed- 8 eral financial assistance under this 9 title at such institution who— 10 “(aa) did not complete an 11 undergraduate program of study 12 at the institution within 150 per- 13 cent of the program length of 14 such program; or 15 “(bb) only in the case of a 16 two-year institution, did not, 17 within 6 years after first enroll- 18 ing at the two-year institution, 19 complete a program of study at a 20 four-year institution for which a 21 bachelor’s degree (or substan- 22 tially similar credential) is 23 awarded; and 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00221 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 222 •HR 1 RH “(II) for a graduate non-com- 1 pleting student cohort, shall be equal 2 to the percentage of students who re- 3 ceived Federal financial assistance 4 under this title at the institution for 5 the applicable graduate program of 6 study and who did not complete such 7 program of study within 150 percent 8 of the program length. 9 “(C) NON-REPAYMENT LOAN BALANCE.— 10 “(i) IN GENERAL.—For each award 11 year, the Secretary shall determine the 12 non-repayment loan balance for such 13 award year for each student cohort of an 14 institution of higher education</p>	
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	<p>by calculating the sum of—</p> <p>“(I) for loans in such cohort, the difference between the total amount of payments due from all borrowers on such loans during such year and the total amount of payments made by all such borrowers on such loans during such year; plus</p> <p>“(II) the total amount of interest waived, paid, or otherwise not charged</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00222 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH by the Secretary during such year 1 under the income-based repayment 2 plan described in section 455(q); plus</p> <p>“(III) the total amount of principal and interest forgiven, cancelled, waived, discharged, repaid, or otherwise reduced by the Secretary under 7 any act during such year that is not 8 included in subclause (II) and was not 9 discharged or forgiven under section 10 437(a), 428J, or section 455(m).</p> <p>“(ii) SPECIAL CIRCUMSTANCES.—For the purpose of calculating the non-repayment loan balance of student cohorts under 14 this paragraph, the Secretary shall—</p> <p>“(I) for each qualifying student loan in a student cohort that is included in another student cohort because the student who borrowed such loan completed two or more programs of study</p>	
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	<p>during the same award year, 21 the sum of the amounts described in 22 subclauses (I) through (III) of clause 23 (i) for such qualifying student loan 24 shall be divided equally among each of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00223 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>224 •HR 1 RH the student cohorts in which such loan 1 is included; and 2 “(II) for each consolidation loan 3 in a student cohort— 4 “(aa) determine the percent- 5 age of the outstanding principal 6 balance of the consolidation loan 7 attributable to such student co- 8 hort— 9 “(AA) at the time of 10 that loan was included in 11 such cohort, in the case of a 12 loan consolidated before in- 13 clusion in such cohort; or 14 “(BB) at the time of 15 consolidation, in the case of 16 a loan consolidated after in- 17 clusion in such cohort; and 18 “(bb) include in the calcula- 19 tions under clause (i) for such 20 student cohort only the percent- 21 age of the sum of the amounts 22 described in subclauses (I) 23 through (III) of clause (i) for the 24 consolidation loan for such year 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00224 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>225 •HR 1 RH that is equal to the percentage of 1 the consolidation</p>		
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	<p>loan determined 2 under item (aa). 3 “(D) TOTAL PRICE.—With respect to a 4 student who received Federal financial assist- 5 ance under this title and who completes a pro- 6 gram of study, the term ‘total price’ means the 7 total amount, before Federal financial assist- 8 ance under this title was applied, a student was 9 required to pay to complete the program of 10 study. A student’s total price shall be calculated 11 by the Secretary as the difference between— 12 “(i) the total amount of tuition and 13 fees that were charged to such student be- 14 fore the application of any Federal finan- 15 cial assistance provided under this title; 16 minus 17 “(ii) the total amount of grants and 18 scholarships described in section 480(i) 19 awarded to such student from non-Federal 20 sources for such program of study. 21 “(4) NOTIFICATION AND REMITTANCE.—Begin- 22 ning with the first award year for which reimburse- 23 ments are required under this subsection, and for 24 each succeeding award year, the Secretary shall— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00225 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 226 •HR 1 RH “(A) notify each institution of higher edu- 1 cation of the amounts and due dates of each 2 annual reimbursement calculated</p>		
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	<p>under para- 3 graph (3) for each student cohort of the institu- 4 tion within 30 days of calculating such 5 amounts; and 6 “(B) require the institution to remit such 7 payments within 90 days of such notification. 8 “(5) PENALTY FOR LATE PAYMENTS.— 9 “(A) THREE-MONTH DELINQUENCY.—If 10 an institution fails to remit to the Secretary a 11 reimbursement for a student cohort as required 12 under this subsection within 90 days of receiv- 13 ing notification from the Secretary in accord- 14 ance with paragraph (4), the institution shall 15 pay to the Secretary, in addition to such reim- 16 bursement, interest on such reimbursement 17 payment, at a rate that is the average rate ap- 18 plicable to the loans in such student cohort. 19 “(B) TWELVE-MONTH DELINQUENCY.—If 20 an institution fails to remit to the Secretary a 21 reimbursement for a student cohort as required 22 under this subsection, plus interest owed in 23 under subparagraph (A), within 12 months of 24 receiving notification from the Secretary in ac- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00226 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 227 •HR 1 RH cordance with paragraph (4), the institution 1 shall be ineligible to make direct loans to any 2 student enrolled in</p>		
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	<p>the program of study for 3 which the institution has failed to make the re- 4 imbursement payments until such payment is 5 made. 6</p> <p>“(C) EIGHTEEN-MONTH DELINQUENCY.— 7 If an institution fails to remit to the Secretary 8 a reimbursement for a student cohort as re- 9 quired under this subsection, plus interest owed 10 under subparagraph (A), within 18 months of 11 receiving notification from the Secretary in ac- 12 cordance with paragraph (4), the institution 13 shall be ineligible to make direct loans or award 14 Federal Pell Grants under section 401 to any 15 student enrolled in the institution until such 16 payment is made. 17 “(D) TWO-YEAR DELINQUENCY.—If an in- 18 stitution fails to remit to the Secretary a reim- 19 bursement for a student cohort as required 20 under this subsection, plus interest owed under 21 subparagraph (A), within 2 years of receiving 22 notification from the Secretary in accordance 23 with paragraph (4), the institution shall be in- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00227 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>228 •HR 1 RH eligible to participate in any program under this 1 title for a period of not less than 10 years. 2 “(6) RELIEF FOR VOLUNTARY CESSATION OF 3 FEDERAL DIRECT LOANS FOR A</p>	
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	<p>PROGRAM OF 4 STUDY.—The Secretary shall, upon the request of an 5 institution that voluntarily ceases to make Federal 6 Direct loans to students enrolled in a specific pro- 7 gram of study, reduce the amount of the annual re- 8 imbursement owed by the institution for each stu- 9 dent cohort associated with such program by 50 per- 10 cent if the institution assures the Secretary that the 11 institution will not make Federal Direct loans to any 12 student enrolled in such program of study (or any 13 substantially similar program of study, as deter- 14 mined by the Secretary) for a period of not less than 15 10 award years, beginning with the first award year 16 that begins after the date on which the Secretary re- 17 duces such reimbursement. 18 “(7)</p> <p>RESERVATION OF FUNDS FOR PROMISE 19 GRANTS.—</p> <p>Notwithstanding any other provision of 20 law, the Secretary shall reserve the funds remitted 21 to the Secretary as reimbursements in accordance 22 with this subsection, and such funds shall be made 23 available to the Secretary only for the purpose of 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00228 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 229 •HR 1 RH awarding PROMISE</p>	
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	grants in accordance with sub- 1 part 11 of part A of this title.”. 2		
SEC. 30042. CAMPUS-BASED AID PROGRAMS.	<p>3 (a) PROMISE GRANTS.—Part A of title IV of the 4 Higher Education Act of 1965 (20 U.S.C. 1070c et seq.) 5 is amended by adding at the end the following: 6 “Subpart 11— Promoting Real Opportunities to 7 Maximize Investments and Savings in Education 8 “SEC. 420S. PROMISE GRANTS. 9 “For award year 2028–2029 and each succeeding 10 award year, from reserved funds remitted to the Secretary 11 in accordance with section 454(d) and additional funds 12 made available under section 420V, as necessary, the Sec- 13 retary shall award PROMISE grants to eligible institu- 14 tions to carry out the activities described in section 15 420U(c). PROMISE grants awarded under this subpart 16 shall be awarded on a noncompetitive basis to each eligible 17 institution that submits a satisfactory application under 18 section 420T for a 6-year period in an amount that is de- 19 termined in accordance with section 420U. 20 “SEC. 420T. ELIGIBLE INSTITUTIONS; APPLICATION. 21 “(a) ELIGIBLE INSTITUTION.—To be eligible for a 22 PROMISE grant under this subpart, an institution 23 shall— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00229 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 230 •HR 1 RH “(1) be an institution</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>of higher education under 1 section 102, except that an institution described in 2 section 102(a)(1)(C) shall not be an eligible institu- 3 tion under this subpart; and 4 “(2) meet the maximum total price guarantee 5 requirements under subsection (c). 6 “(b) APPLICATION.—An eligible institution seeking a 7 PROMISE grant under this subpart (including a renewal 8 of such a grant) shall submit to the Secretary an applica- 9 tion, at such time as the Secretary may require, containing 10 the information required under this subsection. Such ap- 11 plication shall— 12 “(1) demonstrate that the institution— 13 “(A) meets the maximum total price guar- 14 antee requirements under subsection (c); and 15 “(B) will continue to meet the maximum 16 total price guarantee requirements for each 17 award year during the grant period with respect 18 to students first enrolling at the institution for 19 each such award year; 20 “(2) describe how grant funds awarded under 21 this subpart will be used by the institution to carry 22 out activities related to— 23 “(A) increasing postsecondary afford- 24 ability, including— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00230 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 231 •HR 1 RH “(i) the expansion and continuation of 1 the</p>	
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	<p>maximum total price guarantee re- quirements under subsection (c); and 3 “(ii) any other activities to be carried 4 out by the institution to increase postsec- 5 ondary affordability and minimize the max- imum total price for completion paid by 7 students receiving need- based student aid; 8 “(B) increasing postsecondary access, 9 which may include— 10 “(i) the activities described in section 11 485E of this Act; and 12 “(ii) any other activities to be carried 13 out by the institution to increase postsec- 14 ondary access and expand opportunities for 15 low- and middle-income students; and 16 “(C) increasing postsecondary student suc- 17 cess, which may include— 18 “(i) activities to improve completion 19 rates and reduce time to credential; 20 “(ii) activities to align programs of 21 study with the needs of employers, includ- 22 ing with respect to in- demand industry sec- 23 tors or occupations (as defined in section 3 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00231 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 232 •HR 1 RH of the Workforce Innovation and Oppor- 1 tunity Act (29 U.S.C. 3102)); and 2 “(iii) any other activities to be carried 3 out by the institution to increase value- 4 added earnings and postsecondary student 5 success; 6 “(3) describe— 7 “(A) how the</p>		
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	<p>institution will evaluate the effectiveness of the institution's use of grant funds awarded under this subpart; and (B) how the institution will collect and disseminate information on promising practices developed with the use of such grant funds; and (4) in the case of an institution that has previously received a grant under this subpart, contain the evaluation required under paragraph (3) for each previous grant. (c) MAXIMUM TOTAL PRICE GUARANTEE REQUIREMENTS.—As a condition of eligibility for a PROMISE grant under this subpart, an institution shall— (1) for each award year beginning after the date of enactment of this subpart, not later than 1 year before the start of each such award year (except that, for the first award year beginning after such date of enactment, the institution shall meet</p> <p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00232 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 233 •HR 1 RH these requirements as soon as practicable after such date of enactment), determine the maximum total price for completion, in accordance with subsection 3 (e), for each program of study at the institution applicable to students in each income category and student aid index</p>		
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	<p>category (as determined by the Secretary) and publish such information on the institution's website and in the institution's catalog, marketing materials, or other official publications; (2) for the award year for which the institution is applying for a PROMISE grant, and at least one award year preceding such award year, provide to each student who first enrolls, or plans to enroll, in the institution during the award year and who receives Federal financial aid under this title a maximum total price guarantee, in accordance with this section, for the minimum guarantee period applicable to the student; and (3) provide to the Secretary an assurance that the institution will continue to meet each of the maximum total price guarantee requirements under this subsection for students who first enroll, or plan to enroll, in the institution during each award year included in the grant period.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00233 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH (d) DURATION OF MINIMUM GUARANTEE PERIOD.— (1) IN GENERAL.—The minimum period during which a student shall be provided a guarantee under subsection (c) with respect to the maximum total price for completion of a</p>		
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	<p>program of study at 6 an institution shall be the average, for the 3 most 7 recent award years for which data are available, of 8 the median time to credential of students who com- 9 pleted any undergraduate program of study at the 10 institution during each such award year, except that 11 such minimum guarantee period shall not be less 12 than the program length of the program of study in 13 which the student is enrolled.</p> <p>14 “(2) LIMITATION.—An institution shall not be 15 required to provide a maximum total price guarantee 16 under subsection (c) to a student after the conclu- 17 sion of the 6-year period beginning on the first day 18 on which the student enrolled at such institution.</p> <p>19 “(e) DETERMINATION OF MAXIMUM TOTAL PRICE 20 FOR COMPLETION.— 21 “(1) IN GENERAL.—For the purposes of sub- 22 section (c), an institution shall determine, prior to 23 the first award year in which a student enrolls at 24 the institution, the maximum total price that may be</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00234 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>235 •HR 1 RH charged to the student for completion of a program 1 of study at the institution for the minimum guar- 2 antee period applicable to a student, before applica- 3 tion of</p>		
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	<p>any Federal Pell Grants or other Federal financial aid under this title. Such a maximum total price for completion shall be determined for students in each income category and student aid index category (as determined by the Secretary). In determining the maximum total price for completion to be charged to each such category of students, the institution may consider the ability of a category of students to pay tuition and fees, but may not include in such consideration any Federal Pell Grants or other Federal financial aid awards that may be available to such category of students under this title. (2) MULTIPLE MAXIMUM TOTAL PRICE GUARANTEES.—In the event that a student receives more than 1 maximum total price guarantee because the student is included in more than 1 category of students for which the institution determines a maximum total price guarantee amount for the purposes of subsection (c), the maximum total price guarantee applicable to such student for the purposes of this</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00235 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 236 •HR 1 RH section shall be equal to the lowest such guarantee 1 amount. 2 “SEC. 420U. GRANT AMOUNTS; FLEXIBLE USE OF</p>		
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	<p>FUNDS. 3 “(a) GRANT AMOUNT FORMULA.— 4 “(1) FORMULA.— Subject to subsection (b) and 5 section 420V(b), the amount of a PROMISE grant 6 for an eligible institution for each year of the grant 7 period shall be calculated by the Secretary annually 8 and shall be equal to the amount determined by 9 multiplying— 10 “(A) the lesser of— 11 “(i) the difference determined by sub- 12 tracting one from the quotient of— 13 “(I) the average, for the 3 most 14 recent award years for which data are 15 available, of the median value-added 16 earnings for each such award year of 17 students who completed any program 18 of study of the institution; divided by 19 “(II) the average, for the 3 most 20 recent award years for which data are 21 available, of the maximum total price 22 for completion determined under sec- 23 tion 420T(e) applicable for each such 24 award year to students enrolled in the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00236 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>237 •HR 1 RH institution in any program of study 1 who received financial aid under this 2 title; or 3 “(ii) the number two; 4 “(B) the average, for the 3 most recent 5 award years for which data are available, of the 6 total dollar amount of Federal Pell Grants 7</p>		
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	<p>awarded to students enrolled in the institution 8 in each such award year; and 9 “(C) the average, for the 3 most recent 10 award years for which data are available, of the 11 percentage of low-income students who received 12 Federal financial assistance under this title who 13 were enrolled in the institution in each such 14 award year who— 15 “(i) completed a program of study at 16 the institution within 100 percent of the 17 program length of such program; or 18 “(ii) only in the case of a two-year in- 19 stitution or a less than two-year institu- 20 tion— 21 “(I) transfer to a four-year insti- 22 tution; and 23 “(II) within 4 years after first 24 enrolling at the two-year or less than 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00237 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>238 •HR 1 RH two-year institution, complete a pro- 1 gram of study at the four-year institu- 2 tion for which a bachelor’s degree (or 3 substantially similar credential) is 4 awarded. 5 “(2) DEFINITION OF LOW-INCOME.—In this 6 section, the term ‘low-income’, when used with re- 7 spect to a student, means that the student’s family 8 income does not exceed the maximum income in the 9 lowest income category (as determined by the Sec- 10 retary). 11 “(b) MAXIMUM GRANT AMOUNT.—</p>		
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	<p>Notwithstanding 12 subsection (a), the maximum amount an eligible institution may receive annually for a grant under this subpart 14 shall be the amount equal to— 15 “(1) the average, for the 3 most recent award 16 years, of the number of students enrolled in the institution in an award year who receive Federal financial aid under this title; multiplied by 19 “(2) \$5,000. 20</p> <p>“(c) FLEXIBLE USE OF FUNDS.—A PROMISE 21 grant awarded under this subpart shall be used by an eligible institution to— 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00238 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 239 •HR 1 RH “(1) carry out activities included in the institution’s application for such grant related to postsecondary affordability, access, and student success; 3 “(2) evaluate the effectiveness of the activities 4 carried out with such grant in accordance with section 420T(b)(3)(A); and 6 “(3) collect and disseminate promising practices 7 related to the activities carried out with such grant, 8 in accordance with section 420T(b)(3)(B). 9 “SEC. 420V. AVAILABILITY OF FUNDS. 10 “(a) USED OF RESERVED FUNDS.— 11 “(1) PRIMARY FUNDS.—To carry out this subpart, there shall be available to the Secretary any 13</p>		
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	<p>funds remitted to the Secretary as reimbursements 14 in accordance with section 454(d) for any award 15 year. 16 “(2) SECONDARY FUNDS.—Beginning award 17 year 2028–2029, if the amounts made available to 18 the Secretary under paragraph (1) to carry out this 19 subpart in any award year are insufficient to fully 20 fund the PROMISE grants awarded under this sub- 21 part in such award year, there shall be available to 22 the Secretary, in addition to such amounts, any 23 funds returned to the Secretary under section 484B 24 in the previous award year. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00239 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 240 •HR 1 RH “(b) REDUCTION OF GRANT AMOUNT IN CASE OF IN- 1 SUFFICIENT FUNDS.— 2 “(1) IN GENERAL.—If the amounts made avail- 3 able to the Secretary under subsection (a) to carry 4 out this subpart for an award year are not sufficient 5 to provide grants to each eligible institution in the 6 amount determined under section 420U for such 7 award year, the Secretary shall reduce each such 8 grant amount by the applicable percentage described 9 in paragraph (2). 10 “(2) APPLICABLE PERCENTAGE.—The applica- 11 ble percentage described in this paragraph is the 12 percentage determined by</p>		
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	<p>dividing— 13 “(A) the amounts made available under 14 subsection (a) for the award year described in 15 paragraph (1); by 16 “(B) the total amount that would be necessary to provide grants to all eligible institutions in the amounts determined under section 19 420U for such award year. 20 “SEC. 420W. DEFINITIONS. 21 “In this title: 22 “(1) VALUE-ADDED EARNINGS.— 23 “(A) IN GENERAL.—With respect to a student who received Federal financial aid under 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00240 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 241 •HR 1 RH this title and who completed a program of study 1 offered by an institution of higher education, 2 the term ‘value-added earnings’ means— 3 “(i) the annual earnings of such student 4 measured during the applicable earnings measurement period for such program 6 (as determined under subparagraph (C)); 7 minus 8 “(ii) in the case of a student who 9 completed a program of study that 10 awards— 11 “(I) an undergraduate credential, 12 150 percent of the poverty line applicable to a single individual as determined under section 673(2) of the 15 Community Services Block Grant Act 16 (42 U.S.C. 9902(2)) for such year; or 17 “(II) a graduate credential, 300 18 percent of the</p>		
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	<p>poverty line applicable 19 to a single individual as determined 20 under section 673(2) of the Commu- 21 nity Services Block Grant Act (42 22 U.S.C. 9902(2)) for such year. 23 “(B) GEOGRAPHIC ADJUSTMENT.— 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00241 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 242 •HR 1 RH “(i) IN GENERAL.— Except as pro- 1 vided in clause (ii), the Secretary shall use 2 the geographic location of the institution at 3 which a student completed a program of 4 study to adjust the value-added earnings of 5 the student calculated under subparagraph 6 (A) by dividing— 7 “(I) the difference between 8 clauses (i) and (ii) of such subpara- 9 graph; by 10 “(II) the most recent regional 11 price parity index of the Bureau of 12 Economics Analysis for the State or, 13 as applicable, metropolitan area in 14 which such institution is located. 15 “(ii) EXCEPTION.—The value-added 16 earnings of a student calculated under sub- 17 paragraph (A) shall not be adjusted based 18 on geographic location in accordance with 19 clause (i) if such student attended prin- 20 cipally through distance education. 21 “(C) EARNINGS MEASUREMENT PERIOD.— 22 “(i) IN GENERAL.— For the purpose 23 of calculating the value-added earnings of 24 a</p>		
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	<p>student, except as provided in clause (ii), 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00242 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 243 •HR 1 RH the annual earnings of a student shall be 1 measured— 2 “(I) in the case of a program of 3 study that awards an undergraduate 4 certificate, post baccalaureate certifi- 5 cate, or graduate certificate, 1 year 6 after the student completes such pro- 7 gram; 8 “(II) in the case of a program of 9 study that awards an associate’s de- 10 gree or master’s degree, 2 years after 11 the student completes such program; 12 and 13 “(III) in the case of a program of 14 study that awards a bachelor’s degree, 15 doctoral degree, or professional de- 16 gree, 4 years after the student com- 17 pletes such program. 18 “(ii) EXCEPTION.—The Secretary 19 may, as the Secretary determines appro- 20 priate based on the characteristics of a 21 program of study, extend an earnings 22 measurement period described in clause (i) 23 for a program of study that— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00243 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 244 •HR 1 RH “(I) requires completion of an 1 additional educational program after 2 completion of the program of study</p>		
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	<p>in 3 order to obtain a licensure associated 4 with the credential awarded for such 5 program of study; and 6 “(II) when combined with the 7 program length of such additional 8 educational program for licensure, has 9 a total program length that exceeds 10 the relevant earnings measurement 11 period prescribed for such program of 12 study under clause (i), 13 except that in no case shall the annual 14 earnings of a student be measured more 15 than 1 year after the student completes 16 such additional educational program. 17</p> <p>“(2) PROGRAM LENGTH.—The term ‘program 18 length’ means the minimum amount of time in 19 weeks, months, or years that is specified in the cata- 20 log, marketing materials, or other official publica- 21 tions of an institution of higher education for a full- 22 time student to complete the requirements for a spe- 23 cific program of study.”. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00244 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB 245 •HR 1 RH (b) INSTITUTIONAL REFUNDS.—Section 484B of the 1 Higher Education Act of 1965 (20 U.S.C. 1091b) is 2 amended by adding at the end the following: 3</p> <p>“(f) RESERVATION OF FUNDS FOR PROMISE 4 GRANTS.—</p> <p>Notwithstanding any other provision of law, 5 the Secretary</p>		
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	shall reserve the funds returned to the Sec- 6 retary under this section for 1 year after the return of 7 such funds for the purpose of awarding PROMISE grants 8 in accordance with subpart 4 of part A of this title.”. 9 Subtitle F—Regulatory Relief 10		
SEC. 30051. REGULATORY RELIEF.	<p>11 (a) 90/10 RULE.—Section 487 of the Higher Edu- 12 cation Act of 1965 (20 U.S.C. 1094) is amended— 13 (1) in subsection (a), by repealing paragraph 14 (24); 15 (2) by striking subsection (d); and 16 (3) by redesignating subsections (e) through (j) 17 as subsections (d) through (i), respectively. 18 (b) GAINFUL EMPLOYMENT.—The Higher Education 19 Act of 1965 (20 U.S.C. 1001 et seq.) is amended— 20 (1) in section 101(b)(1), by striking “gainful 21 employment in”; 22 (2) in section 102— 23 (A) in subsection (b)(1)(A)(i), by striking 24 “gainful employment in”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00245 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 246 •HR 1 RH (B) in subsection (c)(1)(A), by striking 1 “gainful employment in”; and 2 (3) in section 481(b)(1)(A)(i), by striking 3 “gainful employment in”. 4 (c) OTHER REPEALS.—The following regulations (in- 5 cluding any supplement or revision to such regulations) 6 are repealed and shall have no legal effect: 7 (1)</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>CLOSED SCHOOL DISCHARGES.— Sections 8 674.33(g), 682.402(d), and 685.214 of title 34, 9 Code of Federal Regulations (relating to closed 10 school discharges), as added or amended by the final 11 regulations published by the Department of Edu- 12 cation in the Federal Register on November 1, 2022 13 (87 Fed. Reg. 65904 et seq.). 14 (2) BORROWER DEFENSE TO REPAYMENT.— 15 Subpart D of part 685 of title 34, Code of Federal 16 Regulations (relating to borrower defense to repay- 17 ment), as added or amended by the final regulations 18 published by the Department of Education in the 19 Federal Register on November 1, 2022 (87 Fed. 20 Reg. 65904 et seq.). 21 (d) EFFECT OF REPEAL.— Any regulations repealed 22 by subsection (c) that were in effect on June 30, 2023, 23 are restored and revived as if the repeal of such regula- 24 tions under such subsection had not taken effect. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00246 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 247 •HR 1 RH (e) PROHIBITION.— The Secretary of Education may 1 not implement any rule, regulation, policy, or executive ac- 2 tion specified in this section (or a substantially similar 3 rule, regulation, policy, or executive action) unless author- 4 ity for such implementation is explicitly</p>		
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	provided in an Act 5 of Congress. 6 Subtitle G—Limitation on 7 Authority 8		
SEC. 30061. LIMITATION ON AUTHORITY OF THE SEC-	9 RETARY TO PROPOSE OR ISSUE REGULA- 10 TIONS AND EXECUTIVE ACTIONS. 11 Part G of title IV of the Higher Education Act of 12 1965 (20 U.S.C. 1088 et seq.) is amended by inserting 13 after section 492 the following: 14 “SEC. 492A. LIMITATION ON AUTHORITY OF THE SEC- 15 RETARY TO PROPOSE OR ISSUE REGULA- 16 TIONS AND EXECUTIVE ACTIONS. 17 “(a) DRAFT REGULATIONS.— Beginning on the date 18 of enactment of this section, a draft regulation imple- 19 menting this title (as described in section 492(b)(1)) that 20 is determined by the Secretary to be economically signifi- 21 cant shall be subject to the following requirements (re- 22 gardless of whether negotiated rulemaking occurs): 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00247 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 248 •HR 1 RH “(1) The Secretary shall determine whether the 1 draft regulation, if implemented, would result in an 2 increase in a subsidy cost. 3 “(2) If the Secretary determines under para- 4 graph (1) that the draft regulation would result in 5 an increase in a subsidy cost, then the Secretary 6 may not take any further action with respect to such 7 regulation. 8 “(b)	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>PROPOSED OR FINAL REGULATIONS AND EXECUTIVE ACTIONS.—Beginning on the date of enactment of this section, the Secretary may not issue a proposed rule, final regulation, or executive action implementing this title if the Secretary determines that the rule, regulation, or executive action—</p> <p>(1) is economically significant; and</p> <p>(2) would result in an increase in a subsidy cost.</p> <p>(c) RELATIONSHIP TO OTHER REQUIREMENTS.— The analyses required under subsections (a) and (b) shall be in addition to any other cost analysis required under law for a regulation implementing this title, including any cost analysis that may be required pursuant to Executive Order 12866 (58 Fed. Reg. 51735; relating to regulatory planning and review), Executive Order 13563 (76 Fed. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00248 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 249 •HR 1 RH Reg. 3821; relating to improving regulation and regulatory review), or any related or successor orders.</p> <p>(d) DEFINITION.—In this section, the term ‘economically significant’, when used with respect to a draft, proposed, or final regulation or executive action, means that the regulation or executive action is</p>	
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	likely, as deter- 6 mined by the Secretary— 7 “(1) to have an annual effect on the economy 8 of \$100,000,000 or more; or 9 “(2) to adversely affect in a material way the 10 economy, a sector of the economy, productivity, com- 11 petition, jobs, the environment, public health or safe- 12 ty, or State, local, or tribal governments or commu- 13 nities.”. 14 TITLE IV— ENERGY AND 15 COMMERCE 16 Subtitle A—Energy 17		
SEC. 41001. RESCISSIONS RELATING TO CERTAIN INFLA-	18 TION REDUCTION ACT PROGRAMS. 19 (a) STATE-BASED HOME ENERGY EFFICIENCY CON- 20 TRACTOR TRAINING GRANTS.— The unobligated balance 21 of any amounts made available under subsection (a) of 22 section 50123 of Public Law 117–169 (42 U.S.C. 18795b) 23 is rescinded. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00249 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 250 •HR 1 RH (b) FUNDING FOR DEPARTMENT OF ENERGY LOAN 1 PROGRAMS OFFICE.—The unobligated balance of any 2 amounts made available under subsection (b) of section 3 50141 of Public Law 117–169 (136 Stat. 2042) is re- 4 scinded. 5 (c) ADVANCED TECHNOLOGY VEHICLE MANUFAC- 6 TURING.— The unobligated balance of any amounts made 7 available under subsection (a) of section 50142 of Public 8 Law 117–169 (136 Stat.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2044) is rescinded. 9 (d) ENERGY INFRASTRUCTURE REINVESTMENT FI- 10 NANCING.—The unobligated balance of any amounts made 11 available under subsection (a) of section 50144 of Public 12 Law 117–169 (136 Stat. 2044) is rescinded. 13 (e) TRIBAL ENERGY LOAN GUARANTEE PROGRAM.— 14 The unobligated balance of any amounts made available 15 under subsection (a) of section 50145 of Public Law 117– 16 169 (136 Stat. 2045) is rescinded. 17 (f) TRANSMISSION FACILITY FINANCING.—The un- 18 obligated balance of any amounts made available under 19 subsection (a) of section 50151 of Public Law 117–169 20 (42 U.S.C. 18715) is rescinded. 21 (g) GRANTS TO FACILITATE THE SITING OF INTER- 22 STATE ELECTRICITY TRANSMISSION LINES.—The unobli- 23 gated balance of any amounts made available under sub- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00250 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 251 •HR 1 RH section (a) of section 50152 of Public Law 117–169 (42 1 U.S.C. 18715a) is rescinded. 2 (h) INTERREGIONAL AND OFFSHORE WIND ELEC- 3 TRICITY TRANSMISSION PLANNING, MODELING, AND 4 ANALYSIS.— The unobligated balance of any amounts 5 made available under</p>		
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	<p>subsection (a) of section 50153 of 6 Public Law 117–169 (42 U.S.C. 18715b) is rescinded. 7 (i) ADVANCED INDUSTRIAL FACILITIES DEPLOY- 8 MENT PROGRAM.—The unobligated balance of any 9 amounts made available under subsection (a) of section 10 50161 of Public Law 117–169 (42 U.S.C. 17113a) is re- 11 scinded. 12</p>		
SEC. 41002. FERC CERTIFICATES AND FEES FOR CERTAIN	<p>13 ENERGY INFRASTRUCTURE AT INTER- 14 NATIONAL BOUNDARIES OF THE UNITED 15 STATES. 16 (a) DEFINITIONS.—In this section: 17 (1) CERTIFICATE OF CROSSING.—The term 18 “certificate of crossing” means a permit for the con- 19 struction, connection, operation, or maintenance of a 20 cross-border segment. 21 (2) COMMISSION.—The term “Commission” 22 means the Federal Energy Regulatory Commission. 23 (3) COVERED FACILITY.—The term “covered 24 facility” means— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00251 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 252 •HR 1 RH (A) an oil, natural gas, hydrocarbon liq- 1 uids, refined petroleum products, hydrogen, or 2 carbon dioxide pipeline; 3 (B) a pipeline for the movement of any 4 other energy-related product; and 5 (C) an electric transmission facility. 6 (4) CROSS-BORDER SEGMENT.—The term 7 “cross-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>border segment” means a segment, as determined by the Commission, of a covered facility that is located at an international boundary between— (A) the United States and Canada; or (B) the United States and Mexico.</p> <p>(5) PRESIDENTIAL PERMIT.—The term “Presidential permit” means a permit or other approval issued or required by the President under or pursuant to any provision of law, including under or pursuant to any Executive order, with respect to the construction, connection, operation, or maintenance of a cross-border segment.</p> <p>(b) CERTIFICATE OF CROSSING AND FEE.— (1) IN GENERAL.—The Commission shall, upon payment of a fee in the amount of \$50,000 by a person requesting a certificate of crossing, issue to such person such certificate of crossing.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00252 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH (2) TREATMENT OF FEE.—A fee paid under this subsection shall not be considered a fee assessed under section 3401 of the Omnibus Budget Reconciliation Act of 1986 (42 U.S.C. 7178).</p> <p>(c) PROHIBITION.—Except as provided in subsection (d), no person may construct, connect, operate, or maintain a cross-border segment for the</p>		
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	<p>import or export of 7 oil, natural gas, hydrocarbon liquids, refined petroleum 8 products, hydrogen, carbon dioxide, or other energy-re-9 lated products, or for the transmission of electricity, to 10 or from Canada or Mexico without obtaining a certificate 11 of crossing from the Commission under subsection (b) for 12 the applicable construction, connection, operation, or 13 maintenance. 14 (d) PREVIOUSLY AUTHORIZED FACILITIES.—Sub- 15 section (c) shall not apply to the construction, connection, 16 operation, or maintenance of a cross-border segment with 17 respect to which a Presidential permit that was issued be- 18 fore the date of enactment of this Act applies and is in 19 effect. 20</p>		
SEC. 41003. NATURAL GAS EXPORTS AND IMPORTS.	<p>21 Section 3 of the Natural Gas Act (15 U.S.C. 717b) 22 is amended by adding at the end the following: 23 “(g) CHARGE FOR EXPORTATION OR IMPORTATION 24 OF NATURAL GAS.—The Secretary of Energy shall, by 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00253 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 254 •HR 1 RH rule, impose and collect, for each application to export nat- 1 ural gas from the United States to a foreign country with 2 which there is not in effect a free trade agreement requir- 3 ing national treatment for trade in</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>natural gas, or to im- 4 port natural gas from such a foreign country, a non- 5 refundable charge of \$1,000,000, and, for purposes of sub- 6 section (a), the importation or exportation of natural gas 7 that is proposed in an application for which such a non- 8 refundable charge was imposed and collected shall be 9 deemed to be in the public interest, and such an applica- 10 tion shall be granted without modification or delay.”. 11</p>		
SEC. 41004. FUNDING FOR DEPARTMENT OF ENERGY LOAN	<p>12 GUARANTEE EXPENSES. 13 In addition to amounts otherwise available, there is 14 appropriated to the Secretary of Energy, out of any money 15 in the Treasury not otherwise appropriated, \$5,000,000, 16 to remain available for a period of five years for adminis- 17 trative expenses associated with carrying out section 116 18 of the Alaska Natural Gas Pipeline Act (15 U.S.C. 720n). 19</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 41005. EXPEDITED PERMITTING.	<p>20 The Natural Gas Act is amended by adding after sec- 21 tion 15 (15 U.S.C. 717n) the following: 22 “SEC. 15A. EXPEDITED PERMITTING. 23 “(a) DEFINITIONS.—In this section: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00254 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 255 •HR 1 RH “(1) COVERED APPLICATION.—The term ‘cov- 1 ered application’ means an application for an au- 2 thorization under section 3 or a certificate of public 3 convenience and necessity</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>under section 7, as appli- 4 cable, for activities that include construction. 5 “(2) FEDERAL AUTHORIZATION.—The term 6 ‘Federal authorization’ has the meaning given such 7 term in section 15(a). 8 “(b) EXPEDITED REVIEW.— 9 “(1) NOTIFICATION OF ELECTION AND PAY- 10 MENT OF FEE.—Prior to submitting a covered appli- 11 cation, an applicant may elect to obtain an expedited 12 review of all Federal authorizations required for the 13 approval of such covered application by— 14 “(A) submitting to the Commission a writ- 15 ten notification— 16 “(i) of the election; and 17 “(ii) that identifies each Federal au- 18 thorization required for the approval of the 19 covered application and each Federal, 20 State, interstate, or Tribal agency that will 21 consider an aspect of each such Federal 22 authorization; and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00255 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 256 •HR 1 RH “(B) making a payment to the Secretary 1 of the Treasury in an amount that is the lesser 2 of— 3 “(i) one percent of the expected cost 4 of the applicable construction, as deter- 5 mined by the applicant; or 6 “(ii) \$10,000,000 (adjusted for infla- 7 tion, as the Secretary of the</p>		
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	<p>Treasury de- 8 termines necessary).</p> <p>9 “(2) SUBMISSION AND REVIEW OF APPLICA- 10 TIONS.— 11 “(A) APPLICATION.—Not later than 60 12 days after the date on which an applicant elects 13 to obtain an expedited review under paragraph 14 (1), the applicant shall submit to the Commis- 15 sion the covered application for which such elec- 16 tion for an expedited review was made, which 17 shall include— 18 “(i) the scope of the applicable activi- 19 ties, including capital investment, siting, 20 temporary construction, and final work- 21 force numbers; 22 “(ii) the industrial sector of the appli- 23 cant, as classified by the North American 24 Industry Classification System; and 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00256 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 257 •HR 1 RH “(iii) a list of the statutes and regula- 1 tions that are relevant to the covered appli- 2 cation. 3 “(B) APPROVAL.— 4 “(i) STANDARD DEADLINE.—Except 5 as provided in clause (ii), not later than 6 one year after the date on which an appli- 7 cant submits a covered application pursu- 8 ant to subparagraph (A)— 9 “(I) each Federal, State, inter- 10 state, or Tribal agency identified 11 under paragraph (1)(A)(ii) shall— 12 “(aa) review the relevant 13 Federal authorization identified 14</p>	
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	<p>under such paragraph; and 15 “(bb) subject to any condi- 16 tions determined by such agency 17 to be necessary to comply with 18 the requirements of the Federal 19 law under which such approval is 20 required, approve such Federal 21 authorization; and 22 “(II) the Commission shall— 23 “(aa) review the covered ap- 24 plication; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00257 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 258 •HR 1 RH “(bb) subject to any condi- 1 tions determined by the Commis- 2 sion to be necessary to comply 3 with the requirements of this 4 Act, approve the covered applica- 5 tion. 6 “(ii) EXTENDED DEADLINE.— 7 “(I) EXTENSION.— With respect 8 to a covered application submitted 9 pursuant to subparagraph (A), the 10 Commission may approve a request by 11 an agency identified under paragraph 12 (1)(A)(ii) for an extension of the one- 13 year deadline imposed by clause (i) of 14 this subparagraph for a period of 6 15 months if the Commission receives 16 consent from the relevant applicant. 17 “(II) APPLICABILITY.—If the 18 Commission approves a request for an 19 extension under subclause (I), such 20 extension shall apply to the applicable 21 covered application and the Federal 22 authorization for which the</p>		
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	<p>extension 23 was requested. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00258 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 259 •HR 1 RH “(C) EFFECT OF FAILURE TO MEET DEAD- 1 LINE.— 2 “(i) DEEMED APPROVAL.—Any cov- 3 ered application submitted pursuant to 4 subparagraph (A), or Federal authoriza- 5 tion that is required with respect to such 6 covered application, that is not approved 7 by the applicable deadline under subpara- 8 graph (B) shall be deemed approved in 9 perpetuity, notwithstanding any procedural 10 requirements relating to such approval 11 under the Federal law under which such 12 approval was required (including any re- 13 quirements applicable to the effective pe- 14 riod of a Federal authorization). 15 “(ii) COMPLIANCE.—A person car- 16 rying out activities under a covered appli- 17 cation or Federal authorization that has 18 been deemed approved under clause (i) 19 shall comply with the requirements of the 20 Federal law under which such approval 21 was required (other than with respect to 22 any procedural requirements relating to 23 such approval, including any requirements 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00259 Fmt 6652 Sfmt 6201</p>		
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E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 260 •HR 1 RH relating to the effective period of the Federal authorization). 2 “(c) JUDICIAL REVIEW.— 3 “(1) REVIEWABLE CLAIMS.— 4 “(A) IN GENERAL.— Notwithstanding any 5 other provision of law, no court shall have jurisdiction to review a claim with respect to the approval of a covered application or Federal authorization under subparagraph (B) or (C)(i) of subsection (b)(2), except for a claim under chapter 7 of title 5, United States Code, filed not later than 180 days after the date of such approval by— 13 “(i) the applicant; or 14 “(ii) a person who has suffered, or 15 likely and imminently will suffer, direct 16 and irreparable economic harm from the 17 approval. 18 “(B) CLAIMS BY CERTAIN NON-APPLICANTS.—An association may only bring a claim 20 on behalf of one or more of its members pursuant to subparagraph (A)(ii) if each member of 22 the association has suffered, or likely and imminently will suffer, the harm described in subparagraph (A)(ii). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00260 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 261 •HR 1 RH “(2) STANDARD OF REVIEW.—If an applicant 1 or other person brings a claim

	<p>described in para- 2 graph (1) with respect to the approval of a covered 3 application or Federal authorization under sub- 4 section (b)(2)(B), the court shall hold unlawful and 5 set aside any agency actions, findings, and conclusions in accordance with section 706(2) of title 5, 7 United States Code, except that, for purposes of the 8 application of subparagraph (E) of such section, the 9 court shall apply such subparagraph by substituting 10 ‘clear and convincing evidence’ for ‘substantial evidence’. 12 “(3) EXCLUSIVE JURISDICTION.— Notwithstanding any other provision of law, the United 14 States Court of Appeals for the District of Columbia 15 Circuit shall have original and exclusive jurisdiction 16 over any claim— 17 “(A) alleging the invalidity of subsection 18 (b); or 19 “(B) that an agency action relating to a 20 covered application or Federal authorization 21 under subsection (b) is beyond the scope of authority conferred by the Federal law under 23 which such agency action is made.”. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00261 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 262 •HR 1 RH</p>		
SEC. 41006. CARBON DIOXIDE, HYDROGEN, AND PETRO-	<p>1 LEUM PIPELINE PERMITTING. 2 The Natural Gas Act is amended by inserting after 3 section 7 (15</p>	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>U.S.C. 717f) the following: 4 “SEC. 7A. CARBON DIOXIDE, HYDROGEN, AND PETROLEUM 5 PIPELINE PERMITTING. 6 “(a) COVERED PIPELINE DEFINED.—In this section, 7 the term ‘covered pipeline’ means— 8 “(1) a pipeline or pipeline facility for the trans- 9 portation of carbon dioxide that is regulated under 10 chapter 601 of title 49, United States Code, pursuant to section 60102(i) of such chapter; 12 “(2) a gas pipeline facility, as such term is defined in section 60101 of title 49, United States 14 Code, for the transportation of hydrogen that is regulated under chapter 601 of such title; or 16 “(3) a hazardous liquid pipeline facility, as such 17 term is defined in section 60101 of title 49, United 18 States Code, for the transportation of petroleum or 19 a petroleum product that is regulated under chapter 20 601 of such title. 21 “(b) APPLICATION AND FEE.—Any person may submit to the Commission— 23 “(1) an application for a license authorizing the 24 whole or any part of the operation, sale, service, construction, extension, or acquisition of a covered pipeline; 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00262 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>263 •HR 1 RH line, which application shall be made in the same 1 manner as, and in</p>	<p>impact, and implementation challenges.</p>	
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	<p>accordance with the requirements 2 for, an application for a certificate of public convenience and necessity under section 7(d); and 4</p> <p>“(2) a fee in the amount of \$10,000,000 for the 5 consideration of such application. 6</p> <p>“(c) PROCEDURE.— 7 “(1) IN GENERAL.—With respect to each application for which a fee is submitted under subsection 9 (b), the Commission shall— 10 “(A) consider the application in accordance 11 with the procedures applicable to an application 12 for a certificate of public convenience and necessity under the matter preceding the proviso 14 in section 7(c)(1)(B), including the procedure 15 provided in section 7(e); and 16</p> <p>“(B) in accordance with section 7(e), issue 17 the license for which the application was submitted or deny such application. 19 “(2) NECESSARY MODIFICATIONS.—For purposes of this section, the Commission may modify 21 procedures in place under section 7 as the Commission determines necessary to apply such procedures 23 to the consideration, issuance, or denial of an application under this section. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00263 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>264 •HR 1 RH “(d) EFFECT OF LICENSE.—Notwithstanding any 1 other provision of law, if the</p>		
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	<p>Commission issues a license 2 under subsection (c)(1) of this section and the licensee is 3 in compliance with such license, no requirement of State 4 or local law that requires approval of the location of the 5 covered pipeline with respect to which the license is issued 6 may be enforced against the licensee. 7 “(e) APPLICATION TO OTHER PROVISIONS.— 8 “(1) EXTENSION OF FACILITIES; ABANDON- 9 MENT OF SERVICE.— For purposes of section 7— 10 “(A) subsection (b) of such section shall be 11 applied with respect to this section by sub- 12 stituting ‘licensee under section 7A’ for ‘natural-gas company’; 14 “(B) subsection (c)(2) of such section shall 15 be applied with respect to this section— 16 “(i) by substituting ‘licensee under 17 section 7A’ for ‘natural-gas company’; and 18 “(ii) by substituting ‘petroleum or a 19 petroleum product’ for ‘natural gas’ each 20 place it appears; 21 “(C) subsection (f)(1) shall be applied with 22 respect to this section—</p> <p>23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00264 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 265 •HR 1 RH “(i) by substituting ‘license under sec- 1 tion 7A’ for ‘authorization under this sec- 2 tion’; and 3 “(ii) by substituting ‘licensee under 4 section 7A’ for ‘natural-gas company’; 5 “(D)</p>		
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	<p>subsection (f)(2) shall be applied with 6 respect to this section— 7 “(i) by substituting ‘transported liquid 8 or gas is consumed’ for ‘gas is consumed’; 9 and 10 “(ii) by substituting ‘a liquid or gas to 11 another licensee under section 7A’ for ‘nat- 12 ural gas to another natural gas company’; 13 “(E) subsection (g) shall be applied with 14 respect to this section— 15 “(i) by substituting ‘licenses under 16 section 7A’ for ‘certificates of public con- 17 venience and necessity’; and 18 “(ii) by substituting ‘licensee under 19 section 7A’ for ‘natural-gas company’; 20 “(F) subsection (h) of such section shall be 21 applied with respect to this section— 22 “(i) by substituting ‘licensee under 23 section 7A’ for ‘holder of a certificate of 24 public convenience and necessity’; and 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00265 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 266 •HR 1 RH “(ii) by substituting ‘to carry out an 1 activity authorized by the license issued 2 under such section’ for ‘to construct, oper- 3 ate, and maintain a pipe line or pipe lines 4 for the transportation of natural gas, and 5 the necessary land or other property, in 6 addition to right-of-way, for the location of 7 compressor stations, pressure apparatus, 8 or other stations or equipment necessary to 9 the</p>	
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	<p>proper operation of such pipe line or 10 pipe lines'. 11 "(2) PROCESS COORDINATION; HEARINGS; 12 RULES OF PROCEDURE.—For purposes of applying 13 section 15 with respect to this section, each ref- 14 erence to an application in subsection (a) of such 15 section shall be considered to be a reference to an 16 application for a license under this section. 17 "(3) REHEARING; COURT REVIEW OF OR- 18 DERS.—For purposes of section 19— 19 "(A) subsection (b) of such section shall be 20 applied with respect to this section by sub- 21 stituting 'person who submitted the relevant ap- 22 plication and paid a fee under section 7A' for 23 'natural gas company'; and 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00266 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 267 •HR 1 RH "(B) subsection (d) of such section shall be 1 applied with respect to this section by sub- 2 stituting 'covered pipeline with respect to which 3 an application and fee has been submitted 4 under section 7A' for 'facility subject to section 5 3 or section 7' each place it appears. 6 "(4) ENFORCEMENT OF ACT; REGULATIONS 7 AND ORDERS.—For purposes of section 20(d), para- 8 graph (1) of such section shall be applied with re- 9 spect to this section by substituting 'company that 10 is a licensee under section</p>	
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	7A' for 'natural gas com- 11 pany'.'. 12		
SEC. 41007. DE-RISKING COMPENSATION PROGRAM.	<p>13 (a) APPROPRIATION.—In addition to amounts other- 14 wise available, there is appropriated to the Secretary for 15 fiscal year 2026, out of any money in the Treasury not 16 otherwise appropriated, \$10,000,000, to remain available 17 through September 30, 2034, to carry out this section: 18 Provided, That no disbursements may be made under this 19 section after September 30, 2034. 20 (b) DE-RISKING COMPENSATION PROGRAM.— 21 (1) ESTABLISHMENT.—There is established in 22 the Department of Energy a program, to be known 23 as the De-Risking Compensation Program, to pro- 24 vide compensation to sponsors, with respect to cov- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00267 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 268 •HR 1 RH ered energy projects, that suffer unrecoverable losses 1 due to qualifying Federal actions. 2 (2) ELIGIBILITY.—A sponsor may enroll in the 3 program with respect to a covered energy project 4 if— 5 (A) all approvals or permits required or 6 authorized under Federal law for the covered 7 energy project have been received, regardless of 8 whether a court order subsequently remands or 9 vacates such approvals or</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>permits; 10 (B) the sponsor commenced construction of 11 the covered energy project or made capital ex- 12 penditures with respect to the covered energy 13 project in reliance on such approvals or per- 14 mits; and 15 (C) at the time of enrollment, no quali- 16 fying Federal action has been issued or taken 17 that has an effect described in subsection 18 (g)(4)(B) on the covered energy project. 19 (3) APPLICATION.—A sponsor may apply to en- 20 roll with respect to a covered energy project in the 21 program by submitting to the Secretary an applica- 22 tion containing such information as the Secretary 23 may require. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00268 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 269 •HR 1 RH (4)</p> <p>ENROLLMENT.—Not later than 90 days 1 after the date on which the Secretary receives an ap- 2 plication submitted under paragraph (3), the Sec- 3 retary shall enroll the sponsor in the program for 4 the covered energy project with respect to which the 5 application was submitted if the Secretary deter- 6 mines that the sponsor meets the requirements of 7 paragraph (2) with respect to the covered energy 8 project. 9 (c) FEES AND PREMIUMS.— 10 (1) ENROLLMENT FEE.—Not later than</p>		
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	<p>60 11 days after the date on which a sponsor is enrolled 12 in the program under subsection (b)(4), the sponsor 13 shall pay to the Secretary a one-time enrollment fee 14 equal to 5 percent of the sponsor capital contribu- 15 tion for the applicable covered energy project.</p> <p>16 (2) ANNUAL PREMIUMS.— 17 (A) IN GENERAL.—The Secretary shall es- 18 tablsh and annually collect a premium from 19 each sponsor enrolled in the program for each 20 covered energy project with respect to which the 21 sponsor is enrolled. 22 (B) REQUIREMENTS.—A premium estab- 23 lished and collected from a sponsor under sub- 24 paragraph (A) shall— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00269 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>270 •HR 1 RH (i) be equal to 1.5 percent of the 1 sponsor capital contribution for the appli- 2 cable covered energy project; and 3 (ii) be paid beginning with the year of 4 enrollment and continuing until the earlier 5 of— 6 (I) fiscal year 2033; or 7 (II) the year in which the spon- 8 sor withdraws from the program with 9 respect to the applicable covered en- 10 ergy project. 11 (C) ADJUSTMENT.—The Secretary may 12 adjust the percentage required by subparagraph 13 (B)(i) once every two fiscal years to ensure 14 Fund</p>		
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	<p>solvency, except that— 15 (i) the Secretary may not vary such 16 percentage between sponsors or projects; 17 and 18 (ii) such percentage may not exceed 5 19 percent. 20 (D) PUBLICATION.— The Secretary shall 21 publish in the Federal Register not later than 22 60 days prior to the start of each fiscal year a 23 list of each premium to be collected for the fis- 24 cal year. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00270 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 271 •HR 1 RH (d)</p> <p>COMPENSATION.— 1 (1) IN GENERAL.—Using amounts available in 2 the Fund, and subject to paragraph (5), the Sec- 3 retary shall provide compensation to a sponsor en- 4 rolled in the program with respect to a covered en- 5 ergy project if— 6 (A) the sponsor paid the enrollment fee 7 and the premium for each year the sponsor was 8 enrolled in the program with respect to the cov- 9 ered energy project; and 10 (B) the sponsor demonstrates, in a request 11 submitted to the Secretary, that a qualifying 12 Federal action has been issued or taken that 13 has an effect described in subsection (g)(4)(B) 14 on the covered energy project. 15 (2) REQUEST FOR COMPENSATION.—A request 16 under paragraph (1) shall contain the following: 17 (A) Information</p>	
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	<p>on each Federal approval 18 or permit relating to the covered energy project, 19 including the date on which such approval or 20 permit was issued. 21 (B) A certified accounting of capital expenditures made in reliance on each such Federal approval or permit. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00271 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>272 •HR 1 RH (C) A description of, and, if applicable, a citation to, the applicable qualifying Federal action. 3 (D) A causal statement showing how the qualifying Federal action directly resulted in unrecoverable losses or cessation of the covered energy project and that absent the qualifying Federal action the project would have otherwise been viable. 9 (E) Any supporting economic analysis demonstrating the financial effects of the covered energy project being rendered unviable. 12 (3) APPROVAL.—The Secretary shall approve a request submitted under paragraph (1) and, subject to paragraph (5), provide compensation to the applicable sponsor if the Secretary determines that such request is complete and in compliance with the requirements of this section. 18 (4) LIMITATIONS ON DENIALS.—The Secretary may not deny a request submitted under paragraph 20 (1) based on— 21 (A) the merit</p>		
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	<p>of the applicable covered en- 22 ergy project, as determined by the Secretary; or 23 (B) the type of technology used in the ap- 24 plicable covered energy project. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00272 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 273 •HR 1 RH (5) LIMITATIONS ON COMPENSATION 1 AMOUNT.— 2 (A) SPONSORS.—The amount of compensa- 3 tion provided to a sponsor under this subsection 4 with respect to a covered energy project shall 5 not exceed the sponsor capital contribution for 6 the covered energy project. 7 (B) AVAILABLE FUNDS.—In determining 8 the amount of compensation to be provided to 9 a sponsor under this subsection— 10 (i) such amount may be any amount, 11 including zero, that is less than or equal to 12 the amount of the sponsor capital con- 13 tribution for the covered energy project, re- 14 gardless of the amount of capital expendi- 15 tures made by the sponsor (as certified 16 and included in the request pursuant to 17 paragraph (2)(B)); and 18 (ii) the Secretary shall determine such 19 amount in a manner that ensures no funds 20 will be obligated or expended in amounts 21 that exceed the amounts in the Fund at 22 the time of approval of the applicable re- 23 quest submitted under paragraph</p>		
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	<p>(1). 24 (e) DE-RISKING COMPENSATION FUND.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00273 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 274 •HR 1 RH (1) ESTABLISHMENT.—There is established a 1 fund, to be known as the De-Risking Compensation 2 Fund, consisting of such amounts as are deposited 3 in the Fund under this subsection or credited to the 4 Fund under subsection (f). 5 (2) USE OF FUNDS.—Amounts in the Fund— 6 (A) shall remain available until September 7 30, 2034; and 8 (B) may be used, without further appro- 9 priation— 10 (i) to make compensation payments to 11 sponsors under this section; and 12 (ii) to administer the program. 13 (3) LIMITATION ON ADMINISTRATIVE EX- 14 PENSES.—Not more than 3 percent of amounts in 15 the Fund may be used to administer the program. 16 (4) DEPOSITS.—The Secretary shall deposit the 17 fees and premiums received under subsection (c) 18 into the Fund. 19 (f) FUND MANAGEMENT AND INVESTMENT.—The 20 Fund shall be managed and invested as follows: 21 (1) The Fund shall be maintained and adminis- 22 tered by the Secretary. 23 (2) Amounts in the Fund shall be invested in 24 obligations of the United States in accordance with 25 VerDate Sep 11</p>		
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	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00274 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 275 •HR 1 RH the requirements of section 9702 of title 31, United 1 States Code. 2 (3) The interest on such investments shall be 3 credited to the Fund. 4 (g) DEFINITIONS.—For purposes of this section: 5 (1) COVERED ENERGY PROJECT.—The term 6 “covered energy project” means a project located in 7 the United States for the development, extraction, 8 processing, transportation, or use of coal, coal by- 9 products, critical minerals, oil, natural gas, or nu- 10 clear energy with a total projected capital expendi- 11 ture of not less than \$30,000,000, as certified by the 12 Secretary. 13 (2) FUND.—The term “Fund” means the De- 14 Risking Compensation Fund established in sub- 15 section (e)(1). 16 (3) PROGRAM.—The term “program” means 17 the De-Risking Compensation Program established 18 in subsection (b)(1). 19 (4) QUALIFYING FEDERAL ACTION.— The term 20 “qualifying Federal action” means a regulation, ad- 21 ministrative decision, or executive action— 22 (A) issued or taken after a sponsor re- 23 ceived a Federal approval or permit for a cov- 24 ered energy project; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00275 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 276 •HR 1 RH (B) that revokes such approval or permit 1 or cancels, delays, or renders unviable the cov- 2 ered energy project regardless of whether the 3 regulation, administrative decision, or executive 4 action is responsive to a court order. 5 (5) SECRETARY.—The term “Secretary” means 6 the Secretary of Energy. 7 (6) SPONSOR.—The term “sponsor” means an 8 entity incorporated and headquartered in the United 9 States with an ownership or development interest in 10 a covered energy project. 11 (7) SPONSOR CAPITAL CONTRIBUTION.—The 12 term “sponsor capital contribution” means the pro- 13 jected capital expenditure of a sponsor for a covered 14 energy project, as certified by the Secretary at the 15 time of enrollment in the program, which shall in- 16 clude verifiable development, construction, permit- 17 ting, and financing costs directly related to the cov- 18 ered energy project. 19</p>		
SEC. 41008. STRATEGIC PETROLEUM RESERVE.	<p>20 (a) APPROPRIATIONS.—In addition to amounts other- 21 wise available, there is appropriated to the Department 22 of Energy for fiscal year 2025, out of any money in the 23 Treasury not otherwise appropriated, to remain available 24 until September 30, 2029— 25 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00276 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 277 •HR 1 RH (1) \$218,000,000 for maintenance of, including 1 repairs to, storage facilities and related facilities (as 2 such terms are defined in section 152 of the Energy 3 Policy and Conservation Act (42 U.S.C. 6232)) of 4 the Strategic Petroleum Reserve; and 5 (2) \$1,321,000,000 to acquire, by purchase, pe- 6 troleum products for storage in the Strategic Petro- 7 leum Reserve. 8 (b) REPEAL OF STRATEGIC PETROLEUM RESERVE 9 DRAWDOWN AND SALE MANDATE.—Section 20003 of 10 Public Law 115–97 (42 U.S.C. 6241 note) is repealed. 11</p>		
SEC. 41009. RESCISSIONS OF PREVIOUSLY APPROPRIATED	<p>12 UNOBLIGATED FUNDS. 13 (a) RESCISSIONS.—Except as provided in subsection 14 (b), of the unobligated balances appropriated and made 15 available to the Department of Energy— 16 (1) for the Office of the Inspector General, 17 \$8,052,100 is rescinded; 18 (2) for the Office of Clean Energy Demonstra- 19 tions, \$60,152,900 is rescinded; 20 (3) for the Office for Human Capital, \$76,900 21 is rescinded; 22 (4) for Federal Energy Management Programs, 23 \$53,442,200 is rescinded; 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00277 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>278 •HR 1 RH (5) for State and Community Energy Pro- 1 grams, \$262,506,100 is rescinded; 2 (6) for the Office of Minority Economic Impact, 3 \$2,783,100 is rescinded; 4 (7) for the Office of Energy Efficiency and Re- 5 newable Energy, \$401,850,700 is rescinded; 6 (8) for the Office of General Counsel, \$239,400 7 is rescinded; 8 (9) for the Office of Indian Energy Policy and 9 Programs, \$44,701,900 is rescinded; 10 (10) for the Office of Management, \$5,041,100 11 is rescinded; 12 (11) for the Office of the Secretary, \$1,019,400 13 is rescinded; 14 (12) for the Office of Public Affairs, 15 \$2,594,000 is rescinded; and 16 (13) for the Office of Policy, \$692,400 is re- 17 scinded. 18 (b) EXCLUSIONS.—The unobligated amounts re- 19 scinded under subsection (a) may not include amounts ap- 20 propriated and made available to the Department of En- 21 ergy— 22 (1) under Public Law 117–169 (commonly re- 23 ferred to as the Inflation Reduction Act of 2022); 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00278 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>279 •HR 1 RH (2) under the Infrastructure Investment and 1 Jobs Act (Public Law 117–58); or 2 (3) that were designated by the Congress as an 3 emergency requirement pursuant to the</p>		
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	<p>Balanced 4 Budget and Emergency Deficit Control Act of 1985 5 or a concurrent resolution on the budget, section 6 4001(a)(1) of S. Con. Res. 14 (117th Congress), or 7 section 1(e) of H. Res. 1151 (117th Congress) as 8 engrossed in the House of Representatives on June 9 8, 2022. 10 Subtitle B— Environment 11 PART 1— REPEALS AND RESCISSIONS 12</p>		
SEC. 42101. REPEAL AND RESCISSION RELATING TO CLEAN	<p>13 HEAVY-DUTY VEHICLES. 14 (a) REPEAL.—Section 132 of the Clean Air Act (42 15 U.S.C. 7432) is repealed. 16 (b) RESCISSION.—The unobligated balance of any 17 amounts made available under section 132 of the Clean 18 Air Act (42 U.S.C. 7432) (as in effect on the day before 19 the date of enactment of this Act) is rescinded. 20</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC.	<p>42102. REPEAL AND RESCISSION RELATING TO 21 GRANTS TO REDUCE AIR POLLUTION AT 22 PORTS. 23 (a) REPEAL.—Section 133 of the Clean Air Act (42 24 U.S.C. 7433) is repealed. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00279 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 280 •HR 1 RH (b) RESCISSION.— The unobligated balance of any 1 amounts made available under section 133 of the Clean 2 Air Act (42 U.S.C. 7433) (as in effect on the day before 3 the date of enactment of this Act) is rescinded. 4</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC.	42103. REPEAL AND RESCISSION RELATING TO 5 GREENHOUSE GAS REDUCTION FUND. 6 (a) REPEAL.—Section 134 of the Clean Air Act (42 U.S.C. 7434) is repealed. 8 (b) RESCISSION.—The unobligated balance of any 9 amounts made available under section 134 of the Clean 10 Air Act (42 U.S.C. 7434) (as in effect on the day before 11 the date of enactment of this Act) is rescinded. 12	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42104. REPEAL AND RESCISSION RELATING TO DIESEL	13 EMISSIONS REDUCTIONS. 14 (a) REPEAL.—Section 60104 of Public Law 117–169 15 is repealed. 16 (b) RESCISSION.—The unobligated balance of any 17 amounts made available under section 60104 of Public 18 Law 117–169 (as in effect on the day before the date of 19 enactment of this Act) is rescinded. 20	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42105. REPEAL AND RESCISSION RELATING TO FUND-	21 ING TO ADDRESS AIR POLLUTION. 22 (a) REPEAL.—Section 60105 of Public Law 117–169 23 is repealed. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00280 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 281 •HR 1 RH (b) RESCISSION.—The unobligated balance of any 1 amounts made available under section 60105 of Public 2 Law 117–169 (as in effect on the day before the date of 3 enactment of this Act) is rescinded. 4	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 42106. REPEAL AND RESCISSION RELATING TO FUND-	5 ING TO ADDRESS AIR POLLUTION AT 6 SCHOOLS. 7 (a) REPEAL.—Section 60106 of Public Law 117–169 8 is repealed. 9 (b) RESCISSION.—The unobligated balance of any 10 amounts made available under section 60106 of Public 11 Law 117–169 (as in effect on the day before the date of 12 enactment of this Act) is rescinded. 13	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42107. REPEAL AND RESCISSION RELATING TO LOW	14 EMISSIONS ELECTRICITY PROGRAM. 15 (a) REPEAL.—Section 135 of the Clean Air Act (42 16 U.S.C. 7435) is repealed. 17 (b) RESCISSION.—The unobligated balance of any 18 amounts made available under section 135 of the Clean 19 Air Act (42 U.S.C. 7435) (as in effect on the day before 20 the date of enactment of this Act) is rescinded. 21 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00281 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 282 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42108. REPEAL AND RESCISSION RELATING TO FUND-	1 ING FOR SECTION 211(o) OF THE CLEAN AIR 2 ACT. 3 (a) REPEAL.—Section 60108 of Public Law 117–169 4 is repealed. 5 (b) RESCISSION.—The unobligated balance of any 6 amounts made available under section 60108 of Public 7 Law 117–169 (as in effect on the day before the date of 8 enactment of this Act) is rescinded. 9	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42109. REPEAL AND RESCISSION RELATING TO FUND-	10 ING FOR IMPLEMENTATION OF THE AMER- 11 ICAN INNOVATION AND MANUFACTURING 12 ACT.	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>13 (a) REPEAL.—Section 60109 of Public Law 117–169 14 is repealed.</p> <p>15 (b) RESCISSION.—The unobligated balance of any 16 amounts made available under section 60109 of Public 17 Law 117–169 (as in effect on the day before the date of 18 enactment of this Act) is rescinded. 19</p>	impact, and implementation challenges.	
SEC. 42110. REPEAL AND RESCISSION RELATING TO FUND-	<p>20 ING FOR ENFORCEMENT TECHNOLOGY AND 21 PUBLIC INFORMATION. 22 (a) REPEAL.—Section 60110 of Public Law 117–169 23 is repealed. 24 (b) RESCISSION.—The unobligated balance of any 25 amounts made available under section 60110 of Public 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00282 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 283 •HR 1 RH Law 117–169 (as in effect on the day before the date of 1 enactment of this Act) is rescinded. 2</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC.	<p>42111. REPEAL AND RESCISSION RELATING TO 3 GREENHOUSE GAS CORPORATE REPORTING. 4 (a) REPEAL.—Section 60111 of Public Law 117–169 5 is repealed. 6 (b) RESCISSION.—The unobligated balance of any 7 amounts made available under section 60111 of Public 8 Law 117–169 (as in effect on the day before the date of 9 enactment of this Act) is rescinded. 10</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42112. REPEAL AND RESCISSION RELATING TO ENVI-	<p>11 RONMENTAL PRODUCT DECLARATION AS- 12 SISTANCE. 13 (a) REPEAL.—Section 60112 of</p>	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	Public Law 117–169 14 (42 U.S.C. 4321 note) is repealed. 15 (b) RESCISSION.—The unobligated balance of any 16 amounts made available under section 60112 of Public 17 Law 117–169 (42 U.S.C. 4321 note) (as in effect on the 18 day before the date of enactment of this Act) is rescinded. 19	impact, and implementation challenges.	
SEC. 42113. REPEAL OF FUNDING FOR METHANE EMIS-	20 SIONS AND WASTE REDUCTION INCENTIVE 21 PROGRAM FOR PETROLEUM AND NATURAL 22 GAS SYSTEMS. 23 (a) REPEAL AND RESCISSION.—Subsections (a) and 24 (b) of section 136 of the Clean Air Act (42 U.S.C. 7436) 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00283 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 284 •HR 1 RH are repealed and the unobligated balances of amounts 1 made available under those subsections (as in effect on 2 the day before the date of enactment of this Act) are re- 3 scinded. 4 (b) CONFORMING AMENDMENTS.—Section 136 of the 5 Clean Air Act (42 U.S.C. 7436) is amended— 6 (1) by redesignating subsections (c) through (i) 7 as subsections (a) through (g), respectively; 8 (2) by striking “subsection (c)” each place it 9 appears and inserting “subsection (a)”; 10 (3) by striking “subsection (d)” each place it 11 appears and inserting “subsection (b)”; 12 (4) by striking “subsection (f)” each place it 13 appears and inserting “subsection (d)”; 14 (5)	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>in subsection (e) (as so redesignated), by 15 striking “calendar year 2024” and inserting “calendar year 2034”; and 17 (6) in subsection (f) (as so redesignated)— 18 (A) by striking “subsections (e) and (f)” 19 and inserting “subsections (c) and (d)”; and 20 (B) by striking “including data collected 21 pursuant to subsection (a)(4),”.</p> <p>22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00284 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 285 •HR 1 RH</p>		
SEC.	<p>42114. REPEAL AND RESCISSION RELATING TO 1 GREENHOUSE GAS AIR POLLUTION PLANS 2 AND IMPLEMENTATION GRANTS. 3 (a) REPEAL.—Section 137 of the Clean Air Act (42 4 U.S.C. 7437) is repealed. 5 (b) RESCISSION.—The unobligated balance of any 6 amounts made available under section 137 of the Clean 7 Air Act (42 U.S.C. 7437) (as in effect on the day before 8 the date of enactment of this Act) is rescinded. 9</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42115. REPEAL AND RESCISSION RELATING TO ENVI-	<p>10 ENVIRONMENTAL PROTECTION AGENCY EFFI- 11 CIENT, ACCURATE, AND TIMELY REVIEWS. 12 (a) REPEAL.—Section 60115 of Public Law 117–169 13 is repealed. 14 (b) RESCISSION.—The unobligated balance of any 15 amounts made available under section 60115 of Public 16 Law 117–169 (as in effect on the day</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	before the date of 17 enactment of this Act) is rescinded. 18		
SEC. 42116. REPEAL AND RESCISSION RELATING TO LOW-	19 EMBODIED CARBON LABELING FOR CON- 20 STRUCTION MATERIALS. 21 (a) REPEAL.—Section 60116 of Public Law 117–169 22 (42 U.S.C. 4321 note) is repealed. 23 (b) RESCISSION.—The unobligated balance of any 24 amounts made available under section 60116 of Public 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00285 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 286 •HR 1 RH Law 117–169 (42 U.S.C. 4321 note) (as in effect on the 1 day before the date of enactment of this Act) is rescinded. 2	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42117. REPEAL AND RESCISSION RELATING TO ENVI-	3 RONMENTAL AND CLIMATE JUSTICE BLOCK 4 GRANTS. 5 (a) REPEAL.—Section 138 of the Clean Air Act (42 6 U.S.C. 7438) is repealed. 7 (b) RESCISSION.—The unobligated balance of any 8 amounts made available under section 138 of the Clean 9 Air Act (42 U.S.C. 7438) (as in effect on the day before 10 the date of enactment of this Act) is rescinded. 11 PART 2—REPEAL OF EPA RULE RELATING TO 12 MULTI-POLLUTANT EMISSIONS STANDARDS 13	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 42201. REPEAL OF EPA RULE RELATING TO MULTI-	14 POLLUTANT EMISSIONS STANDARDS FOR 15 LIGHT- AND MEDIUM-DUTY VEHICLES. 16 The final rule issued by the Environmental Protec- 17 tion Agency relating to “Multi-Pollutant	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Emissions Stand- 18 ards for Model Years 2027 and Later Light-Duty and Me- 19 dium-Duty Vehicles” (89 Fed. Reg. 27842 (April 18, 2024)) shall have no force or effect. 21 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00286 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 287 •HR 1 RH PART 3—REPEAL OF NHTSA RULE RELATING TO 1 CAFE STANDARDS 2</p>		
SEC. 42301. REPEAL OF NHTSA RULE RELATING TO CAFE	<p>3 STANDARDS FOR PASSENGER CARS AND 4 LIGHT TRUCKS. 5 The final rule issued by the National Highway Traffic 6 Safety Administration relating to “Corporate Average 7 Fuel Economy Standards for Passenger Cars and Light 8 Trucks for Model Years 2027 and Beyond and Fuel Effi- 9 ciency Standards for Heavy-Duty Pickup Trucks and 10 Vans for Model Years 2030 and Beyond” (89 Fed. Reg. 11 52540 (June 24, 2024)) shall have no force or effect. 12 Subtitle C—Communications 13 PART 1—SPECTRUM AUCTIONS 14</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 43101. IDENTIFICATION AND AUCTION OF SPECTRUM.	<p>15 (a) IDENTIFICATION.— 16 (1) IN GENERAL.—Not later than 2 years after 17 the date of the enactment of this Act, the Assistant 18 Secretary and the Commission shall identify, from 19 spectrum in the covered band that is allocated for 20 Federal use, non-Federal use, or shared Federal and 21 non-Federal use, a total of not less than 600 mega- 22 hertz of spectrum for</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>reallocation for non-Federal 23 use on an exclusive, licensed basis for mobile 24 broadband services, fixed broadband services, mobile 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00287 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 288 •HR 1 RH and fixed broadband services, or a combination 1 thereof. 2 (2) WITHDRAWAL OR MODIFICATION OF FED- 3 ERAL GOVERNMENT ASSIGNMENTS.— The President, 4 acting through the Assistant Secretary, shall— 5 (A) withdraw or modify the assignments to 6 Federal Government stations of spectrum iden- 7 tified under paragraph (1) as necessary for the 8 Commission to comply with subsection (b); and 9 (B) not later than 30 days after com- 10 pleting any necessary withdrawal or modifica- 11 tion under subparagraph (A), notify the Com- 12 mission that the withdrawal or modification is 13 complete. 14 (3) RULE OF CONSTRUCTION.—Nothing in this 15 subsection may be construed to change the respec- 16 tive authorities of the Assistant Secretary and the 17 Commission with respect to spectrum allocated for 18 Federal use, non-Federal use, or shared Federal and 19 non-Federal use. 20 (b) AUCTION.— 21 (1) IN GENERAL.—The Commission shall, 22 through 1 or more systems of competitive bidding 23</p>	
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	<p>under section 309(j) of the Communications Act of 24 1934 (47 U.S.C. 309(j)), grant licenses for the use 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00288 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 289 •HR 1 RH of the spectrum identified under subsection (a) on 1 an exclusive, licensed basis for mobile broadband 2 services, fixed broadband services, mobile and fixed 3 broadband services, or a combination thereof. 4 (2) SCHEDULE.—Notwithstanding paragraph 5 (15)(A) of section 309(j) of the Communications Act 6 of 1934 (47 U.S.C. 309(j)), the Commission shall 7 auction spectrum under paragraph (1) of this sub- 8 section according to the following schedule: 9 (A) Not later than 3 years after the date 10 of the enactment of this Act, the Commission 11 shall complete 1 or more systems of competitive 12 bidding for not less than 200 megahertz of such 13 spectrum. 14 (B) Not later than 6 years after the date 15 of the enactment of this Act, the Commission 16 shall complete 1 or more systems of competitive 17 bidding for any remaining spectrum required to 18 be auctioned under paragraph (1) after compli- 19 ance with subparagraph (A) of this paragraph. 20 (c) AUCTION PROCEEDS TO COVER 110 PERCENT OF 21 FEDERAL RELOCATION OR</p>		
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	<p>SHARING COSTS.—Nothing in 22 this section may be construed to relieve the Commission 23 from the requirements of section 309(j)(16)(B) of the 24 Communications Act of 1934 (47 U.S.C. 309(j)(16)(B)). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00289 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 290 •HR 1 RH (d) AUCTION</p> <p>AUTHORITY.—Section 309(j)(11) of the 1 Communications Act of 1934 (47 U.S.C. 309(j)(11)) is 2 amended by striking “grant a license or permit under this 3 subsection shall expire March 9, 2023” and all that fol- 4 lows and inserting “complete a system of competitive bid- 5 ding under this subsection shall expire September 30, 6 2034.”. 7 (e) DEFINITIONS.—In this section: 8 (1) ASSISTANT SECRETARY.—The term “Assist- 9 ant Secretary” means the Assistant Secretary of 10 Commerce for Communications and Information. 11 (2) COMMISSION.—The term “Commission” 12 means the Federal Communications Commission. 13 (3) COVERED BAND.— 14 (A) IN GENERAL.—The term “covered 15 band” means the band of frequencies between 16 1.3 gigahertz and 10 gigahertz, inclusive. 17 (B) EXCLUSION.—The term “covered 18 band” does not include the following: 19 (i) The band of frequencies between</p>		
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	<p>20 3.1 gigahertz and 3.45 gigahertz, inclusive. 21 (ii) The band of frequencies between 22 5.925 gigahertz and 7.125 gigahertz, inclu- 23 sive. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00290 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 291 •HR 1 RH PART 2—</p> <p>ARTIFICIAL INTELLIGENCE AND 1 INFORMATION TECHNOLOGY MODERNIZATION 2</p>		
SEC. 43201. ARTIFICIAL INTELLIGENCE AND INFORMATION	<p>3 TECHNOLOGY MODERNIZATION INITIATIVE. 4 (a) APPROPRIATION OF FUNDS.—There is hereby ap- 5 propriated to the Department of Commerce for fiscal year 6 2025, out of any funds in the Treasury not otherwise ap- 7 propriated, \$500,000,000, to remain available until Sep- 8 tember 30, 2035, to modernize and secure Federal infor- 9 mation technology systems through the deployment of 10 commercial artificial intelligence, the deployment of auto- 11 mation technologies, and the replacement of antiquated 12 business systems in accordance with subsection (b). 13 (b) AUTHORIZED USES.—The Secretary of Com- 14 merce shall use the funds appropriated under subsection 15 (a) for the following: 16 (1) To replace or modernize, within the Depart- 17 ment of Commerce, legacy business systems with 18 state-of-the-art commercial artificial intelligence sys- 19 tems and automated</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>decision systems. 20 (2) To facilitate, within the Department of 21 Commerce, the adoption of artificial intelligence 22 models that increase operational efficiency and serv- 23 ice delivery. 24 (3) To improve, within the Department of Com- 25 merce, the cybersecurity posture of Federal informa- 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00291 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 292 •HR 1 RH tion technology systems through modernized archi- 1 tecture, automated threat detection, and integrated 2 artificial intelligence solutions. 3</p> <p>(c) MORATORIUM.— 4 (1) IN GENERAL.—Except as provided in para- 5 graph (2), no State or political subdivision thereof 6 may enforce any law or regulation regulating artifi- 7 cial intelligence models, artificial intelligence sys- 8 tems, or automated decision systems during the 10- 9 year period beginning on the date of the enactment 10 of this Act. 11 (2)</p> <p>RULE OF CONSTRUCTION.— Paragraph (1) 12 may not be construed to prohibit the enforcement of 13 any law or regulation that— 14 (A) the primary purpose and effect of 15 which is to remove legal impediments to, or fa- 16 cilitate the deployment or operation of, an arti- 17 ficial intelligence model, artificial intelligence 18 system, or</p>	
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	<p>automated decision system; 19 (B) the primary purpose and effect of 20 which is to streamline licensing, permitting, 21 routing, zoning, procurement, or reporting pro- 22 cedures in a manner that facilitates the adop- 23 tion of artificial intelligence models, artificial 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00292 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>293 •HR 1 RH intelligence systems, or automated decision sys- 1 tems; 2 (C) does not impose any substantive de- 3 sign, performance, data-handling, documenta- 4 tion, civil liability, taxation, fee, or other re- 5 quirement on artificial intelligence models, arti- 6 ficial intelligence systems, or automated deci- 7 sion systems unless such requirement— 8 (i) is imposed under Federal law; or 9 (ii) in the case of a requirement im- 10 posed under a generally applicable law, is 11 imposed in the same manner on models 12 and systems, other than artificial intel- 13 ligence models, artificial intelligence sys- 14 tems, and automated decision systems, 15 that provide comparable functions to artifi- 16 cial intelligence models, artificial intel- 17 ligence systems, or automated decision sys- 18 tems; and 19 (D) does not impose a fee or bond un- 20 less— 21 (i) such fee or bond is reasonable and 22 cost-based; and</p>		
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	<p>23 (ii) under such fee or bond, artificial 24 intelligence models, artificial intelligence 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00293 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 294 •HR 1 RH systems, and automated decision systems 1 are treated in the same manner as other 2 models and systems that perform com- 3 parable functions.</p> <p>4 (d) DEFINITIONS.—In this section: 5 (1) ARTIFICIAL INTELLIGENCE.—The term “ar- 6 tificial intelligence” has the meaning given such 7 term in section 5002 of the National Artificial Intel- 8 ligence Initiative Act of 2020 (15 U.S.C. 9401). 9 (2) ARTIFICIAL INTELLIGENCE MODEL.—The 10 term “artificial intelligence model” means a software 11 component of an information system that imple- 12 ments artificial intelligence technology and uses 13 computational, statistical, or machine-learning tech- 14 niques to produce outputs from a defined set of in- 15 puts. 16 (3) ARTIFICIAL INTELLIGENCE SYSTEM.—The 17 term “artificial intelligence system” means any data 18 system, software, hardware, application, tool, or util- 19 ity that operates, in whole or in part, using artificial 20 intelligence. 21 (4) AUTOMATED DECISION SYSTEM.—The term 22 “automated decision system”</p>		
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	<p>means any computa- 23 tional process derived from machine learning, statis- 24 tical modeling, data analytics, or artificial intel- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00294 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 295 •HR 1 RH ligen- ce that issues a simplified output, including a 1 score, classification, or recommendation, to materi- 2 ally influence or replace human decision making. 3 Subtitle D—Health 4 PART 1—MEDICAID 5 Subpart A—Reducing Fraud and Improving 6 Enrollment Processes 7</p>		
SEC. 44101. MORATORIUM ON IMPLEMENTATION OF RULE	<p>8 RELATING TO ELIGIBILITY AND ENROLL- 9 MENT IN MEDICARE SAVINGS PROGRAMS. 10 The Secretary of Health and Human Services shall 11 not, during the period beginning on the date of the enact- 12 ment of this section and ending January 1, 2035, imple- 13 ment, administer, or enforce the provisions of the final 14 rule published by the Centers for Medicare & Medicaid 15 Services on September 21, 2023, and titled “Streamlining 16 Medicaid; Medicare Savings Program Eligibility Deter- 17 mination and Enrollment” (88 Fed. Reg. 65230). 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 44102. MORATORIUM ON IMPLEMENTATION OF RULE	<p>19 RELATING TO ELIGIBILITY AND ENROLL- 20 MENT FOR MEDICAID, CHIP, AND THE BASIC 21 HEALTH PROGRAM. 22 The Secretary of</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Health and Human Services shall 23 not, during the period beginning on the date of the enact- 24 ment of this section and ending January 1, 2035, imple- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00295 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 296 •HR 1 RH ment, administer, or enforce the provisions of the final 1 rule published by the Centers for Medicare & Medicaid 2 Services on April 2, 2024, and titled “Medicaid Program; 3 Streamlining the Medicaid, Children’s Health Insurance 4 Program, and Basic Health Program Application, Eligi- 5 bility Determination, Enrollment, and Renewal Processes” 6 (89 Fed. Reg. 22780). 7</p>		
SEC.	<p>44103. ENSURING APPROPRIATE ADDRESS 8 VERIFICATION UNDER THE MEDICAID AND 9 CHIP PROGRAMS. 10 (a) MEDICAID.— 11 (1) IN GENERAL.—Section 1902 of the Social 12 Security Act (42 U.S.C. 1396a) is amended— 13 (A) in subsection (a)— 14 (i) in paragraph (86), by striking 15 “and” at the end; 16 (ii) in paragraph (87), by striking the 17 period and inserting “; and”; and 18 (iii) by inserting after paragraph (87) 19 the following new paragraph: 20 “(88) provide— 21 “(A) beginning not later than January 1, 22 2027, in the case of 1 of the 50 States and the 23 District of Columbia, for a process to</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>regularly 24 obtain address information for individuals en- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00296 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 297 •HR 1 RH rolled under such plan (or a waiver of such 1 plan) in accordance with subsection (vv); and 2 “(B) beginning not later than October 1, 3 2029— 4 “(i) for the State to submit to the sys- 5 tem established by the Secretary under 6 subsection (uu), with respect to an indi- 7 vidual enrolled or seeking to enroll under 8 such plan, not less frequently than once 9 each month and during each determination 10 or redetermination of the eligibility of such 11 individual for medical assistance under 12 such plan (or waiver of such plan)— 13 “(I) the social security number of 14 such individual, if such individual has 15 a social security number and is re- 16 quired to provide such number to en- 17 roll under such plan (or waiver); and 18 “(II) such other information with 19 respect to such individual as deter- 20 mined necessary by the Secretary for 21 purposes of preventing individuals 22 from simultaneously being enrolled 23 under State plans (or waivers of such 24 plans) of multiple States; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00297 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 298 •HR 1 RH “(ii) for the use of such system to 1 prevent such simultaneous enrollment; and 2 “(iii) in the case that such system in- 3 dicates that an individual enrolled or seek- 4 ing to enroll under such plan (or wavier of 5 such plan) is enrolled under a State plan 6 (or waiver of such a plan) of another 7 State, for the taking of appropriate action 8 (as determined by the Secretary) to iden- 9 tify whether such an individual resides in 10 the State and disenroll an individual from 11 the State plan of such State if such indi- 12 vidual does not reside in such State (unless 13 such individual meets such an exception as 14 the Secretary may specify).”; and 15 (B) by adding at the end the following new 16 subsections: 17 “(uu) PREVENTION OF ENROLLMENT UNDER MUL- 18 TIPLE STATE PLANS.— 19 “(1) IN GENERAL.—Not later than October 1, 20 2029, the Secretary shall establish a system to be 21 utilized by the Secretary and States to prevent an 22 individual from being simultaneously enrolled under 23 the State plans (or waivers of such plans) of mul- 24 tiple States. Such system shall— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00298 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>		
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	<p>299 •HR 1 RH “(A) provide for the receipt of information 1 submitted by a State under subsection 2 (a)(88)(B)(i); and 3 “(B) not less than once each month, notify 4 or transmit information to a State (or allow the 5 Secretary to notify or transmit information to a 6 State) regarding whether an individual enrolled 7 or seeking to enroll under the State plan of 8 such State (or waiver of such plan) is enrolled 9 under the State plan (or waiver of such plan) 10 of another State. 11 “(2) STANDARDS.—The Secretary shall estab- 12 lish such standards as determined necessary by the 13 Secretary to limit and protect information submitted 14 under such system and ensure the privacy of such 15 information, consistent with subsection (a)(7). 16 “(3) IMPLEMENTATION FUNDING.—There are 17 appropriated to the Secretary, out of amounts in the 18 Treasury not otherwise appropriated, in addition to 19 amounts otherwise available— 20 “(A) for fiscal year 2026, \$10,000,000 for 21 purposes of establishing the system required 22 under this subsection, to remain available until 23 expended; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00299 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>300 •HR 1 RH “(B) for fiscal year 2029, \$20,000,000 for 1 purposes of maintaining such system, to</p>		
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	<p>remain 2 available until expended.</p> <p>3 “(vv) PROCESS TO OBTAIN ENROLLEE ADDRESS IN- 4 FORMATION.— 5 “(1) IN GENERAL.—For purposes of subsection 6 (a)(88)(A), a process to regularly obtain address in- 7 formation for individuals enrolled under a State plan 8 (or a waiver of such plan) shall obtain address infor- 9 mation from reliable data sources described in para- 10 graph (2) and take such actions as the Secretary 11 shall specify with respect to any changes to such ad- 12 dress based on such information. 13 “(2) RELIABLE DATA SOURCES DESCRIBED.— 14 For purposes of paragraph (1), the reliable data 15 sources described in this paragraph are the fol- 16 lowing: 17 “(A) Mail returned to the State by the 18 United States Postal Service with a forwarding 19 address. 20 “(B) The National Change of Address 21 Database maintained by the United States 22 Postal Service. 23 “(C) A managed care entity (as defined in 24 section 1932(a)(1)(B)) or prepaid inpatient 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00300 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 301 •HR 1 RH health plan or prepaid ambulatory health plan 1 (as such terms are defined in section 2 1903(m)(9)(D)) that has a contract under the 3 State plan if the address information is pro- 4</p>		
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	<p>vided to such entity or plan directly from, or 5 verified by such entity or plan directly with, 6 such individual. 7 “(D) Other data sources as identified by 8 the State and approved by the Secretary.”. 9</p> <p>(2) CONFORMING AMENDMENTS.— 10 (A) PARIS.— Section 1903(r)(3) of the 11 Social Security Act (42 U.S.C. 1396b(r)(3)) is 12 amended— 13 (i) by striking “In order” and insert- 14 ing “(A) In order”; 15 (ii) by striking “through the Public” 16 and inserting “through— 17 “(i) the Public”; 18 (iii) by striking the period at the end 19 and inserting “; and 20 “(ii) beginning October 1, 2029, the sys- 21 tem established by the Secretary under section 22 1902(uu).”; and 23 (iv) by adding at the end the following 24 new subparagraph:</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00301 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>302 •HR 1 RH “(B) Beginning October 1, 2029, the Secretary 1 may determine that a State is not required to have 2 in operation an eligibility determination system 3 which provides for data matching through the sys- 4 tem described in subparagraph (A)(i) to meet the re- 5 quirements of this paragraph.”. 6</p> <p>(B) MANAGED CARE.—Section 1932 of the 7 Social Security Act (42 U.S.C. 1396u–2) is 8 amended by adding at the end the following 9 new subsection: 10 “(j)</p>	
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	<p>TRANSMISSION OF ADDRESS INFORMATION.— 11 Beginning January 1, 2027, each contract under a State 12 plan with a managed care entity (as defined in section 13 1932(a)(1)(B)) or with a prepaid inpatient health plan or 14 prepaid ambulatory health plan (as such terms are defined 15 in section 1903(m)(9)(D)), shall provide that such entity 16 or plan shall promptly transmit to the State any address 17 information for an individual enrolled with such entity or 18 plan that is provided to such entity or plan directly from, 19 or verified by such entity or plan directly with, such indi- 20 vidual.”.</p> <p>21 (b) CHIP.— 22 (1) IN GENERAL.—Section 2107(e)(1) of the 23 Social Security Act (42 U.S.C. 1397gg(e)(1)) is 24 amended— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00302 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>303 •HR 1 RH (A) by redesignating subparagraphs (H) 1 through (U) as subparagraphs (I) through (V), 2 respectively; and 3 (B) by inserting after subparagraph (G) 4 the following new subparagraph: 5</p> <p>“(H) Section 1902(a)(88) (relating to ad- 6 dress information for enrollees and prevention 7 of simultaneous enrollments).”. 8 (2)</p> <p>MANAGED CARE.—Section 2103(f)(3) of the 9 Social Security Act (42 U.S.C. 1397cc(f)(3)) is 10</p>		
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	amended by striking “and (e)” and inserting “(e), 11 and (j)”. 12		
SEC. 44104. MODIFYING CERTAIN STATE REQUIREMENTS	<p>13 FOR ENSURING DECEASED INDIVIDUALS DO 14 NOT REMAIN ENROLLED. 15 Section 1902 of the Social Security Act (42 U.S.C. 16 1396a), as amended by section 44103, is further amend- 17 ed— 18 (1) in subsection (a)— 19 (A) in paragraph (87), by striking “; and” 20 and inserting a semicolon; 21 (B) in paragraph (88), by striking the pe- 22 riod at the end and inserting “; and”; and 23 (C) by inserting after paragraph (88) the 24 following new paragraph: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00303 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 304 •HR 1 RH “(89) provide that the State shall comply with 1 the eligibility verification requirements under sub- 2 section (ww), except that this paragraph shall apply 3 only in the case of the 50 States and the District 4 of Columbia.”; and 5 (2) by adding at the end the following new sub- 6 section: 7</p> <p>“(ww) VERIFICATION OF CERTAIN ELIGIBILITY CRI- 8 TERIA.— 9 “(1) IN GENERAL.—For purposes of subsection 10 (a)(89), the eligibility verification requirements, be- 11 ginning January 1, 2028, are as follows: 12</p> <p>“(A) QUARTERLY SCREENING TO VERIFY 13 ENROLLEE STATUS.— The State shall, not less 14 frequently than quarterly, review</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the Death 15 Master File (as such term is defined in section 16 203(d) of the Bipartisan Budget Act of 2013) 17 to determine whether any individuals enrolled 18 for medical assistance under the State plan (or 19 waiver of such plan) are deceased. 20 “(B)</p> <p>DISENROLLMENT UNDER STATE 21 PLAN.—If the State determines, based on infor- 22 mation obtained from the Death Master File, 23 that an individual enrolled for medical assist- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00304 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 305 •HR 1 RH ance under the State plan (or waiver of such 1 plan) is deceased, the State shall— 2 “(i) treat such information as factual 3 information confirming the death of a ben- 4 eficiary for purposes of section 431.213(a) 5 of title 42, Code of Federal Regulations (or 6 any successor regulation); 7 “(ii) disenroll such individual from the 8 State plan (or waiver of such plan); and 9 “(iii) discontinue any payments for 10 medical assistance under this title made on 11 behalf of such individual (other than pay- 12 ments for any items or services furnished 13 to such individual prior to the death of 14 such individual). 15 “(C)</p> <p>REINSTATEMENT OF COVERAGE IN 16 THE EVENT OF ERROR.—If a State determines 17 that an individual was misidentified as</p>		
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	<p>deceased 18 based on information obtained from the Death 19 Master File and was erroneously disenrolled 20 from medical assistance under the State plan 21 (or waiver of such plan) based on such 22 misidentification, the State shall immediately 23 re-enroll such individual under the State plan 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00305 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 306 •HR 1 RH (or waiver of such plan), retroactive to the date 1 of such disenrollment. 2 “(2) RULE OF CONSTRUCTION.—Nothing under 3 this subsection shall be construed to preclude the 4 ability of a State to use other electronic data sources 5 to timely identify potentially deceased beneficiaries, 6 so long as the State is also in compliance with the 7 requirements of this subsection (and all other re- 8 quirements under this title relating to Medicaid eli- 9 gibility determination and redetermination).”. 10</p>		
SEC. 44105. MEDICAID PROVIDER SCREENING REQUIRE-	<p>11 MENTS. 12 Section 1902(kk)(1) of the Social Security Act (42 13 U.S.C. 1396a(kk)(1)) is amended— 14 (1) by striking “The State” and inserting: 15 “(A) IN GENERAL.—The State”; and 16 (2) by adding at the end the following new sub- 17 paragraph: 18 “(B) ADDITIONAL PROVIDER SCREEN- 19 ING.—</p> <p>Beginning January 1, 2028, as part of 20 the enrollment (or</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>reenrollment or revalidation 21 of enrollment) of a provider or supplier under 22 this title, and not less frequently than monthly 23 during the period that such provider or supplier 24 is so enrolled, the State conducts a check of any 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00306 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 307 •HR 1 RH database or similar system developed pursuant 1 to section 6401(b)(2) of the Patient Protection 2 and Affordable Care Act to determine whether 3 the Secretary has terminated the participation 4 of such provider or supplier under title XVIII, 5 or whether any other State has terminated the 6 participation of such provider or supplier under 7 such other State's State plan under this title 8 (or waiver of the plan), or such other State's 9 State child health plan under title XXI (or 10 waiver of the plan).". 11</p>		
SEC. 44106. ADDITIONAL MEDICAID PROVIDER SCREENING	<p>12 REQUIREMENTS. 13 Section 1902(kk)(1) of the Social Security Act (42 14 U.S.C. 1396a(kk)(1)), as amended by section 44105, is 15 further amended by adding at the end the following new 16 subparagraph: 17 "(C) PROVIDER SCREENING AGAINST 18 DEATH MASTER FILE.—Beginning January 1, 19 2028, as part of the enrollment (or reenroll- 20 ment or revalidation of enrollment) of a pro- 21 vider or supplier under this</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>title, and not less 22 frequently than quarterly during the period that 23 such provider or supplier is so enrolled, the 24 State conducts a check of the Death Master 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00307 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 308 •HR 1 RH File (as such term is defined in section 203(d) 1 of the Bipartisan Budget Act of 2013) to deter- 2 mine whether such provider or supplier is de- 3 ceased.”. 4</p>		
SEC. 44107. REMOVING GOOD FAITH WAIVER FOR PAYMENT	<p>5 REDUCTION RELATED TO CERTAIN ERRO- 6 NEOUS EXCESS PAYMENTS UNDER MEDICAID. 7 (a) IN GENERAL.—Section 1903(u)(1) of the Social 8 Security Act (42 U.S.C. 1396b(u)(1)) is amended— 9 (1) in subparagraph (B)— 10 (A) by striking “The Secretary” and in- 11 serting “(i) Subject to clause (ii), the Sec- 12 retary”; and 13 (B) by adding at the end the following new 14 clause: 15 “(ii) The amount waived under clause (i) for a 16 fiscal year may not exceed an amount equal to the 17 difference between— 18 “(I) the amount of the reduction required 19 under subparagraph (A) for such fiscal year 20 (without application of this subparagraph); and 21 “(II) the sum of the erroneous excess pay- 22 ments for medical assistance described in sub- 23 clauses (I) and (III) of subparagraph (D)(i) 24 made for</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>such fiscal year.”; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00308 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 309 •HR 1 RH (2) in subparagraph (C), by striking “he” in 1 each place it appears and inserting “the Secretary” 2 in each such place; and 3 (3) in subparagraph (D)(i)— 4 (A) in subclause (I), by striking “and” at 5 the end; 6 (B) in subclause (II), by striking the pe- 7 riod at the end and inserting “, and”; and 8 (C) by adding at the end the following new 9 subclause: 10 “(III) payments (other than payments de- 11 scribed in subclause (I)) for items and services fur- 12 nished to an eligible individual who is not eligible for 13 medical assistance under the State plan (or a waiver 14 of such plan) with respect to such items and serv- 15 ices.”. 16 (b) EFFECTIVE DATE.—The amendments made by 17 subsection (a) shall apply beginning with respect to fiscal 18 year 2030. 19</p>		
SEC. 44108. INCREASING FREQUENCY OF ELIGIBILITY RE-	<p>20 DETERMINATIONS FOR CERTAIN INDIVID- 21 UALS. 22 Section 1902(e)(14) of the Social Security Act (42 23 U.S.C. 1396a(e)(14)) is amended by adding at the end 24 the following new subparagraph: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00309 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 310 •HR 1 RH “(L) FREQUENCY OF ELIGIBILITY REDE- 1 TERMINATIONS FOR CERTAIN INDIVIDUALS.— 2 Beginning on October 1, 2027, in the case of 3 an individual enrolled under subsection 4 (a)(10)(A)(i)(VIII), a State shall redetermine 5 the eligibility of such individual for medical as- 6 sistance under the State plan of such State (or 7 a waiver of such plan) once every 6 months.”. 8</p>		
SEC. 44109. REVISING HOME EQUITY LIMIT FOR DETER-	<p>9 MINING ELIGIBILITY FOR LONG- TERM CARE 10 SERVICES UNDER THE MEDICAID PROGRAM. 11 (a) REVISING HOME EQUITY LIMIT.— Section 12 1917(f)(1) of the Social Security Act (42 U.S.C. 13 1396p(f)(1)) is amended— 14 (1) in subparagraph (B)— 15 (A) by striking “A State” and inserting 16 “(i) A State”; 17 (B) in clause (i), as inserted by subpara- 18 graph (A)— 19 (i) by striking “ ‘\$500,000’ ” and in- 20 serting “the amount specified in subpara- 21 graph (A)”; and 22 (ii) by inserting “, in the case of an 23 individual’s home that is located on a lot 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00310 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 311 •HR 1 RH that is zoned for agricultural use,” after 1 “apply subparagraph (A)”; and 2 (C) by adding at the end the following new</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>3 clause: 4 “(ii) A State may elect, without regard to the 5 requirements of section 1902(a)(1) (relating to 6 statewideness) and section 1902(a)(10)(B) (relating 7 to comparability), to apply subparagraph (A), in the 8 case of an individual’s home that is not described in 9 clause (i), by substituting for the amount specified 10 in such subparagraph, an amount that exceeds such 11 amount, but does not exceed \$1,000,000.”; and 12 (2) in subparagraph (C)— 13 (A) by inserting “(other than the amount 14 specified in subparagraph (B)(ii) (relating to 15 certain non-agricultural homes))” after “specified in this paragraph”; and 17 (B) by adding at the end the following new 18 sentence: “In the case that application of the 19 preceding sentence would result in a dollar 20 amount (other than the amount specified in 21 subparagraph (B)(i) (relating to certain agricul- 22 tural homes)) exceeding \$1,000,000, such 23 amount shall be deemed to be equal to 24 \$1,000,000.”. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00311 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 312 •HR 1 RH (b)</p> <p>CLARIFICATION.—Section 1902 of the Social Security Act (42 U.S.C. 1396a) is amended— 2 (1) in subsection (r)(2), by adding at the</p>	
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	<p>end 3 the following new subparagraph: 4 “(C) This paragraph shall not be construed as per- 5 mitting a State to determine the eligibility of an individual 6 for medical assistance with respect to nursing facility serv- 7 ices or other long-term care services without application 8 of the limit under section 1917(f)(1).”; and 9 (2) in subsection (e)(14)(D)(iv)— 10 (A) by striking “Subparagraphs” and in- 11 serting 12 “(I) IN GENERAL.— Subpara- 13 graphs”; and 14 (B) by adding at the end the following new 15 subclause: 16 “(II) APPLICATION OF HOME EQ- 17 UITY INTEREST LIMIT.—Section 18 1917(f) shall apply for purposes of de- 19 termining the eligibility of an indi- 20 vidual for medical assistance with re- 21 spect to nursing facility services or 22 other long-term care services.”. 23 (c) EFFECTIVE DATE.—The amendments made by 24 subsection (a) shall apply beginning on January 1, 2028. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00312 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 313 •HR 1 RH</p>		
SEC. 44110. PROHIBITING FEDERAL FINANCIAL PARTICIPA-	<p>1 TION UNDER MEDICAID AND CHIP FOR INDI- 2 VIDUALS WITHOUT VERIFIED CITIZENSHIP, 3 NATIONALITY, OR SATISFACTORY IMMIGRA- 4 TION STATUS. 5 (a) IN GENERAL.— 6 (1) MEDICAID.—Section</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>1903(i)(22) of the Social Security Act (42 U.S.C. 1396b(i)(22)) is amended—</p> <p>(A) by adding “and” at the end;</p> <p>(B) by striking “to amounts” and inserting “to—</p> <p>(A) amounts”; and</p> <p>(C) by adding at the end the following new subparagraph:</p> <p>“(B) in the case that the State elects under section 1902(a)(46)(C) to provide for making medical assistance available to an individual during—</p> <p>(i) the period in which the individual is provided the reasonable opportunity to present satisfactory documentary evidence of citizenship or nationality under section 1902(ee)(2)(C) or subsection (x)(4);</p> <p>(ii) the 90-day period described in section 1902(ee)(1)(B)(ii)(II); or</p> <p>“(iii) the period in which the individual is provided the reasonable opportunity to submit evidence indicating a satisfactory immigration status under section 1137(d)(4),</p> <p>5 amounts expended for such medical assistance,</p> <p>6 unless the citizenship or nationality of such individual or the satisfactory immigration status of such individual (as applicable) is verified by the end of such period;”.</p> <p>(2) CHIP.—</p>		
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	<p>Section 2107(e)(1)(N) of the Social Security Act (42 U.S.C. 1397gg(e)(1)(N)) is amended by striking “and (17)” and inserting “(17), and (22)”. (b) ELIMINATING STATE REQUIREMENT TO PROVIDE MEDICAL ASSISTANCE DURING REASONABLE OPPORTUNITY PERIOD.— (1) DOCUMENTARY EVIDENCE OF CITIZENSHIP OR NATIONALITY.—Section 1903(x)(4) of the Social Security Act (42 U.S.C. 1396b(x)) is amended— (A) by striking “under clauses (i) and (ii) of section 1137(d)(4)(A)” and inserting “under section 1137(d)(4)”; and (B) by inserting “, except that the State shall not be required to make medical assistance”</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00314 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 315 •HR 1 RH ance available to such individual during the period in which such individual is provided such reasonable opportunity if the State has not elected the option under section 1902(a)(46)(C)” before the period at the end. (2) SOCIAL SECURITY DATA MATCH.—Section 1902(ee) of the Social Security Act (42 U.S.C. 1396a(ee)) is amended— (A) in paragraph (1)(B)(ii)— (i) in subclause (II), by striking “(and (</p>		
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	<p>provide the individual with 11 medical assistance during such 90-day period” and inserting “and, if the State has 13 elected the option under subsection 14 (a)(46)(C), continues to provide the individual with medical assistance during such 16 90-day period”; and 17 (ii) in subclause (III), by inserting “, 18 or denies eligibility for medical assistance 19 under this title for such individual, as applicable” after “under this title”; and 21 (B) in paragraph (2)(C)— 22 (i) by striking “under clauses (i) and 23 (ii) of section 1137(d)(4)(A)” and inserting “under section 1137(d)(4)”; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00315 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 316 •HR 1 RH (ii) by inserting “, except that the 1 State shall not be required to make medical assistance available to such individual 3 during the period in which such individual 4 is provided such reasonable opportunity if 5 the State has not elected the option under 6 section 1902(a)(46)(C)” before the period 7 at the end. 8</p> <p>(3) INDIVIDUALS WITH SATISFACTORY IMMIGRATION STATUS.—Section 1137(d)(4) of the Social Security Act (42 U.S.C. 1320b–7(d)(4)) is amended— 12 (A) in subparagraph (A)(ii), by inserting 13 “(except that such prohibition on delay, denial, 14</p>		
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	<p>reduction, or termination of eligibility for bene- 15 fits under the Medicaid program under title 16 XIX shall apply only if the State has elected 17 the option under section 1902(a)(46)(C))” after 18 “has been provided”; and 19 (B) in subparagraph (B)(ii), by inserting 20 “(except that such prohibition on delay, denial, 21 reduction, or termination of eligibility for bene- 22 fits under the Medicaid program under title 23 XIX shall apply only if the State has elected 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00316 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 317 •HR 1 RH the option under section 1902(a)(46)(C))” after 1 “status”. 2 (c) OPTION TO CONTINUE PROVIDING MEDICAL AS- 3 SISTANCE DURING REASONABLE OPPORTUNITY PE- 4 RIOD.— 5 (1) MEDICAID.—Section 1902(a)(46) of the So- 6 cial Security Act (42 U.S.C. 1396a(a)(46)) is 7 amended— 8 (A) in subparagraph (A), by striking 9 “and” at the end; 10 (B) in subparagraph (B)(ii), by adding 11 “and” at the end; and 12 (C) by inserting after subparagraph (B)(ii) 13 the following new subparagraph: 14 “(C) provide, at the option of the State, for 15 making medical assistance available— 16 “(i) to an individual described in subpara- 17 graph (B) during the period in which such</p>		
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	<p>indi- 18 vidual is provided the reasonable opportunity to 19 present satisfactory documentary evidence of 20 citizenship or nationality under subsection 21 (ee)(2)(C) or section 1903(x)(4), or during the 22 90-day period described in subsection 23 (ee)(1)(B)(ii)(II); or 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00317 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 318 •HR 1 RH “(ii) to an individual who is not a citizen 1 or national of the United States during the pe- 2 riod in which such individual is provided the 3 reasonable opportunity to submit evidence indi- 4 cating a satisfactory immigration status under 5 section 1137(d)(4);”. 6 (2) CHIP.—Section 2105(c)(9) of the Social 7 Security Act (42 U.S.C. 1397ee(c)(9)) is amended 8 by adding at the end the following new subpara- 9 graph: 10 “(C) OPTION TO CONTINUE PROVIDING 11 CHILD HEALTH ASSISTANCE DURING REASON- 12 ABLE OPPORTUNITY PERIOD.—Section 13 1902(a)(46)(C) shall apply to States under this 14 title in the same manner as it applies to a State 15 under title XIX.”. 16 (d) EFFECTIVE DATE.—The amendments made by 17 this section shall apply beginning October 1, 2026. 18</p>		
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<p>SEC. 44111. REDUCING EXPANSION FMAP FOR CERTAIN</p>	<p>19 STATES PROVIDING PAYMENTS FOR HEALTH CARE FURNISHED TO CERTAIN INDIVIDUALS. 21 Section 1905 of the Social Security Act (42 U.S.C. 22 1395d) is amended— 23 (1) in subsection (y)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00318 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 319 •HR 1 RH (A) in paragraph (1)(E), by inserting “(or, 1 for calendar quarters beginning on or after Oc- 2 tober 1, 2027, in the case such State is a speci- 3 fied State with respect to such calendar quar- 4 ter, 80 percent)” after “thereafter”; and 5 (B) in paragraph (2), by adding at the end 6 the following new subparagraph: 7 “(C) SPECIFIED STATE.—The term ‘speci- 8 fied State’ means, with respect to a quarter, a 9 State that— 10 “(i) provides any form of financial as- 11 sistance during such quarter, in whole or 12 in part, whether or not made under a 13 State plan (or waiver of such plan) under 14 this title or under another program estab- 15 lished by the State, and regardless of the 16 source of funding for such assistance, to or 17 on behalf of an alien who is not a qualified 18 alien or otherwise lawfully residing in the 19 United States for the purchasing of health 20 insurance coverage (as defined in section 21 2791(b)(1) of the Public Health Service 22 Act) for an alien who is</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>not a qualified 23 alien or otherwise lawfully residing in the 24 United States; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00319 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 320 •HR 1 RH “(ii) provides any form of comprehen- 1 sive health benefits coverage during such 2 quarter, whether or not under a State plan 3 (or wavier of such plan) under this title or 4 under another program established by the 5 State, and regardless of the source of 6 funding for such coverage, to an alien who 7 is not a qualified alien or otherwise law- 8 fully residing in the United States. 9 “(D) IMMIGRATION TERMS.— 10 “(i) ALIEN.—The term ‘alien’ has the 11 meaning given such term in section 101(a) 12 of the Immigration and Nationality Act. 13 “(ii) QUALIFIED ALIEN.—The term 14 ‘qualified alien’ has the meaning given 15 such term in section 431 of the Personal 16 Responsibility and Work Opportunity Rec- 17 onciliation Act of 1996, except that— 18 “(I) the reference to ‘at the time 19 the alien applies for, receives, or at- 20 tempts to receive a Federal public 21 benefit’ in subsection (b) of such sec- 22 tion shall be treated as a reference to 23 ‘at the time the alien is provided com- 24 prehensive health benefits coverage 25 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00320 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 321 •HR 1 RH described in clause (ii) of section 1 1905(y)(C) of the Social Security Act 2 or is provided with financial assist- 3 ance described in clause (i) of such 4 section, as applicable'; and 5 "(II) the references to '(in the 6 opinion of the agency providing such 7 benefits)' in subsection (c) of such 8 section shall be treated as references 9 to '(in the opinion of the State in 10 which such comprehensive health ben- 11 efits coverage or such financial assist- 12 ance is provided, as applicable)'."; and 13 (2) in subsection (z)(2)— 14 (A) in subparagraph (A), by striking "for 15 such year" and inserting "for such quarter"; 16 and 17 (B) in subparagraph (B)(i)— 18 (i) in the matter preceding subclause 19 (I), by striking "for a year" and inserting 20 "for a calendar quarter in a year"; and 21 (ii) in subclause (II), by striking "for 22 the year" and inserting "for the quarter 23 for the State". 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00321 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 322 •HR 1 RH Subpart B— Preventing Wasteful Spending 1</p>		
SEC. 44121. MORATORIUM ON IMPLEMENTATION OF RULE	2 RELATING TO STAFFING STANDARDS FOR 3 LONG-TERM CARE FACILITIES UNDER THE 4	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>MEDICARE AND MEDICAID PROGRAMS. 5 The Secretary of Health and Human Services shall 6 not, during the period beginning on the date of the enact- 7 ment of this section and ending January 1, 2035, imple- 8 ment, administer, or enforce the provisions of the final 9 rule published by the Centers for Medicare & Medicaid 10 Services on May 10, 2024, and titled “Medicare and Med- 11 icaid Programs; Minimum Staffing Standards for Long- 12 Term Care Facilities and Medicaid Institutional Payment 13 Transparency Reporting” (89 Fed. Reg. 40876). 14</p>	<p>impact, and implementation challenges.</p>	
<p>SEC. 44122. MODIFYING RETROACTIVE COVERAGE UNDER</p>	<p>15 THE MEDICAID AND CHIP PROGRAMS. 16 (a) IN GENERAL.—Section 1902(a)(34) of the Social 17 Security Act (42 U.S.C. 1396a(a)(34)) is amended— 18 (1) by striking “him” and inserting “the indi- 19 vidual”; 20 (2) by striking “the third month” and inserting 21 “the month”; 22 (3) by striking “he” and inserting “the indi- 23 vidual”; and 24 (4) by striking “his” and inserting “the individ- 25 ual’s”. 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00322 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 323 •HR 1 RH (b) DEFINITION OF MEDICAL ASSISTANCE.—Section 1 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)) 2 is amended by striking “in or after the third</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>month before 3 the month in which the recipient makes application for 4 assistance” and inserting “in or after the month before 5 the month in which the recipient makes application for 6 assistance”. 7 (c) CHIP.—Section 2102(b)(1)(B) of the Social Se- 8 curity Act (42 U.S.C. 1397bb(b)(1)(B)) is amended— 9 (1) in clause (iv), by striking “and” at the end; 10 (2) in clause (v), by striking the period and in- 11 serting “; and”; and 12 (3) by adding at the end the following new 13 clause: 14 “(vi) shall, in the case that the State 15 elects to provide child health or pregnancy- 16 related assistance to an individual for any 17 period prior to the month in which the in- 18 dividual made application for such assist- 19 ance (or application was made on behalf of 20 the individual), provide that such assist- 21 ance is not made available to such indi- 22 vidual for items and services included 23 under the State child health plan (or waiv- 24 er of such plan) that are furnished before 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00323 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 324 •HR 1 RH the month preceding the month in which 1 such individual made application (or appli- 2 cation was made on behalf of such indi- 3 vidual) for such assistance.”. 4 (d) EFFECTIVE DATE.—The amendments made by</p>		
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	<p>5 this section shall apply to medical assistance and child 6 health and pregnancy-related assistance with respect to in- 7 dividuals whose eligibility for such medical assistance or 8 child health assistance is based on an application made 9 on or after October 1, 2026. 10</p>		
SEC. 44123. ENSURING ACCURATE PAYMENTS TO PHAR-	<p>11 MACIES UNDER MEDICAID. 12 (a) IN GENERAL.—Section 1927(f) of the Social Se- 13 curity Act (42 U.S.C. 1396r-8(f)) is amended— 14 (1) in paragraph (1)(A)— 15 (A) by redesignating clause (ii) as clause 16 (iii); and 17 (B) by striking “and” after the semicolon 18 at the end of clause (i) and all that precedes it 19 through “(1)” and inserting the following: 20 “(1) DETERMINING PHARMACY ACTUAL ACQUI- 21 SITION COSTS.—The Secretary shall conduct a sur- 22 vey of retail community pharmacy drug prices and 23 applicable non-retail pharmacy drug prices to deter- 24 mine national average drug acquisition cost bench- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00324 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 325 •HR 1 RH marks (as such term is defined by the Secretary) as 1 follows: 2 “(A) USE OF VENDOR.— The Secretary 3 may contract services for— 4 “(i) with respect to retail community 5 pharmacies, the determination of retail 6 survey</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>prices of the national average drug acquisition cost for covered outpatient drugs that represent a nationwide average of consumer purchase prices for such drugs, net of all discounts, rebates, and other price concessions (to the extent any information with respect to such discounts, rebates, and other price concessions is available) based on a monthly survey of such pharmacies; (ii) with respect to applicable non-retail pharmacies— (I) the determination of survey prices, separate from the survey prices described in clause (i), of the non-retail national average drug acquisition cost for covered outpatient drugs that represent a nationwide average of consumer purchase prices for such drugs,</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00325 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH net of all discounts, rebates, and other price concessions (to the extent any information with respect to such discounts, rebates, and other price concessions is available) based on a monthly survey of such pharmacies; and (II) at the discretion of the Secretary, for each type of applicable non-retail pharmacy, the determination of survey prices, separate from the survey prices described in</p>		
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	<p>clause 12 (i) or subclause (I) of this clause, of 13 the national average drug acquisition 14 cost for such type of pharmacy for 15 covered outpatient drugs that rep- 16 resent a nationwide average of con- 17 sumer purchase prices for such drugs, 18 net of all discounts, rebates, and other 19 price concessions (to the extent any 20 information with respect to such dis- 21 counts, rebates, and other price con- 22 cessions is available) based on a 23 monthly survey of such pharmacies; 24 and”; 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00326 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>327 •HR 1 RH (2) in subparagraph (B) of paragraph (1), by 1 striking “subparagraph (A)(ii)” and inserting “sub- 2 paragraph (A)(iii)”; 3 (3) in subparagraph (D) of paragraph (1), by 4 striking clauses (ii) and (iii) and inserting the fol- 5 lowing: 6 “(ii) The vendor must update the Sec- 7 retary no less often than monthly on the 8 survey prices for covered outpatient drugs. 9 “(iii) The vendor must differentiate, 10 in collecting and reporting survey data, for 11 all cost information collected, whether a 12 pharmacy is a retail community pharmacy 13 or an applicable non-retail pharmacy, in- 14 cluding whether such pharmacy is an affil- 15 iate (as defined in subsection (k)(14)),</p>		
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	<p>16 and, in the case of an applicable non-retail 17 pharmacy, which type of applicable non-re- 18 tail pharmacy it is using the relevant phar- 19 macy type indicators included in the guid- 20 ance required by subsection (d)(2) of sec- 21 tion 44123 of the Act titled 'An Act to 22 provide for reconciliation pursuant to title 23 II of H. Con. Res. 14.'; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00327 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 328 •HR 1 RH (4) by adding at the end of paragraph (1) the 1 following: 2 “(F) SURVEY REPORTING.—In order to 3 meet the requirement of section 1902(a)(54), a 4 State shall require that any retail community 5 pharmacy or applicable non-retail pharmacy in 6 the State that receives any payment, reimburse- 7 ment, administrative fee, discount, rebate, or 8 other price concession related to the dispensing 9 of covered outpatient drugs to individuals re- 10 ceiving benefits under this title, regardless of 11 whether such payment, reimbursement, admin- 12 istrative fee, discount, rebate, or other price 13 concession is received from the State or a man- 14 aged care entity or other specified entity (as 15 such terms are defined in section 16 1903(m)(9)(D)) directly or from a pharmacy 17 benefit manager or</p>		
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	<p>another entity that has a 18 contract with the State or a managed care enti- 19 ty or other specified entity (as so defined), shall 20 respond to surveys conducted under this para- 21 graph. 22 “(G) SURVEY INFORMATION.—Information 23 on national drug acquisition prices obtained 24 under this paragraph shall be made publicly 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00328 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 329 •HR 1 RH available in a form and manner to be deter- 1 mined by the Secretary and shall include at 2 least the following: 3 “(i) The monthly response rate to the 4 survey including a list of pharmacies not in 5 compliance with subparagraph (F). 6 “(ii) The sampling methodology and 7 number of pharmacies sampled monthly. 8 “(iii) Information on price concessions 9 to pharmacies, including discounts, re- 10 bates, and other price concessions, to the 11 extent that such information may be pub- 12 licly released and has been collected by the 13 Secretary as part of the survey. 14 “(H) PENALTIES.— 15 “(i) IN GENERAL.—Subject to clauses 16 (ii), (iii), and (iv), the Secretary shall en- 17 force the provisions of this paragraph with 18 respect to a pharmacy through the estab- 19 lishment of civil money penalties</p>		
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	<p>applicable 20 to a retail community pharmacy or an ap- 21 plicable non-retail pharmacy. 22 “(ii) BASIS FOR PENALTIES.—The 23 Secretary shall impose a civil money pen- 24 alty established under this subparagraph 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00329 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 330 •HR 1 RH on a retail community pharmacy or appli- 1 cable non-retail pharmacy if— 2 “(I) the retail pharmacy or appli- 3 cable non-retail pharmacy refuses or 4 otherwise fails to respond to a request 5 for information about prices in con- 6 nection with a survey under this sub- 7 section; 8 “(II) knowingly provides false in- 9 formation in response to such a sur- 10 vey; or 11 “(III) otherwise fails to comply 12 with the requirements established 13 under this paragraph. 14 “(iii) PARAMETERS FOR PEN- 15 ALTIES.— 16 “(I) IN GENERAL.—A civil money 17 penalty established under this sub- 18 paragraph may be assessed with re- 19 spect to each violation, and with re- 20 spect to each non-compliant retail 21 community pharmacy (including a 22 pharmacy that is part of a chain) or 23 non-compliant applicable non-retail 24 pharmacy (including a pharmacy that 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00330 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 331 •HR 1 RH is part of a chain), in an amount not 1 to exceed \$100,000 for each such vio- 2 lation. 3 “(II) CONSIDERATIONS.— In de- 4 termining the amount of a civil money 5 penalty imposed under this subpara- 6 graph, the Secretary may consider the 7 size, business structure, and type of 8 pharmacy involved, as well as the type 9 of violation and other relevant factors, 10 as determined appropriate by the Sec- 11 retary. 12 “(iv) RULE OF APPLICATION.— The 13 provisions of section 1128A (other than 14 subsections (a) and (b)) shall apply to a 15 civil money penalty under this subpara- 16 graph in the same manner as such provi- 17 sions apply to a civil money penalty or pro- 18 ceeding under section 1128A(a). 19 “(I) LIMITATION ON USE OF APPLICABLE 20 NON-RETAIL PHARMACY PRICING INFORMA- 21 TION.—No State shall use pricing information 22 reported by applicable non-retail pharmacies 23 under subparagraph (A)(ii) to develop or inform 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00331 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 332 •HR 1 RH payment methodologies for retail community 1 pharmacies.”; 2 (5) in paragraph</p>		
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	<p>(2)— 3 (A) in subparagraph (A), by inserting “, 4 including payment rates and methodologies for 5 determining ingredient cost reimbursement 6 under managed care entities or other specified 7 entities (as such terms are defined in section 8 1903(m)(9)(D)),” after “under this title”; and 9 (B) in subparagraph (B), by inserting 10 “and the basis for such dispensing fees” before 11 the semicolon; 12 (6) by redesignating paragraph (4) as para- 13 graph (5); 14 (7) by inserting after paragraph (3) the fol- 15 lowing new paragraph: 16 “(4) OVERSIGHT.— 17 “(A) IN GENERAL.—The Inspector General 18 of the Department of Health and Human Serv- 19 ices shall conduct periodic studies of the survey 20 data reported under this subsection, as appro- 21 priate, including with respect to substantial 22 variations in acquisition costs or other applica- 23 ble costs, as well as with respect to how internal 24 transfer prices and related party transactions 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00332 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 333 •HR 1 RH may influence the costs reported by pharmacies 1 that are affiliates (as defined in subsection 2 (k)(13)) or are owned by, controlled by, or re- 3 lated under a common ownership structure with 4 a wholesaler,</p>		
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	<p>distributor, or other entity that 5 acquires covered outpatient drugs relative to 6 costs reported by pharmacies not affiliated with 7 such entities. The Inspector General shall pro- 8 vide periodic updates to Congress on the results 9 of such studies, as appropriate, in a manner 10 that does not disclose trade secrets or other 11 proprietary information. 12 “(B)</p> <p>APPROPRIATION.—There is appro- 13 priated to the Inspector General of the Depart- 14 ment of Health and Human Services, out of 15 any money in the Treasury not otherwise ap- 16 propriated, \$5,000,000 for fiscal year 2026, to 17 remain available until expended, to carry out 18 this paragraph.”; and 19 (8) in paragraph (5), as so redesignated— 20 (A) by inserting “, and \$8,000,000 for 21 each of fiscal years 2026 through 2033,” after 22 “2010”; and 23 (B) by inserting “Funds appropriated 24 under this paragraph for each of fiscal years 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00333 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 334 •HR 1 RH 2026 through 2033 shall remain available until 1 expended.” after the period. 2 (b) DEFINITIONS.—Section 1927(k) of the Social Se- 3 curity Act (42 U.S.C. 1396r–8(k)) is amended— 4 (1) in the matter preceding paragraph (1), by 5 striking “In the section”</p>		
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	<p>and inserting “In this sec- 6 tion”;</p> <p>and 7 (2) by adding at the end the following new 8 paragraphs: 9</p> <p>“(12) APPLICABLE NON-RETAIL PHARMACY.— 10 The term ‘applicable non-retail pharmacy’ means a 11 pharmacy that is licensed as a pharmacy by the 12 State and that is not a retail community pharmacy, 13 including a pharmacy that dispenses prescription 14 medications to patients primarily through mail and 15 specialty pharmacies. Such term does not include 16 nursing home pharmacies, long-term care facility 17 pharmacies, hospital pharmacies, clinics, charitable 18 or not-for-profit pharmacies, government phar- 19 macies, or low dispensing pharmacies (as defined by 20 the Secretary). 21</p> <p>“(13) AFFILIATE.—The term ‘affiliate’ means 22 any entity that is owned by, controlled by, or related 23 under a common ownership structure with a phar- 24 macy benefit manager or a managed care entity or 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00334 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 335 •HR 1 RH other specified entity (as such terms are defined in 1 section 1903(m)(9)(D)).”. 2 (c) EFFECTIVE DATE.— 3 (1) IN GENERAL.—Subject to paragraph (2), 4 the amendments made by this section shall apply be- 5</p>		
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	<p>ginning on the first day of the first quarter that be- 6 gins on or after the date that is 6 months after the 7 date of enactment of this section. 8 (2) DELAYED APPLICATION TO APPLICABLE 9 NON-RETAIL PHARMACIES.—The pharmacy survey 10 requirements established by the amendments to sec- 11 tion 1927(f) of the Social Security Act (42 U.S.C. 12 1396r-8(f)) made by this section shall apply to re- 13 tail community pharmacies beginning on the effec- 14 tive date described in paragraph (1), but shall not 15 apply to applicable non-retail pharmacies until the 16 first day of the first quarter that begins on or after 17 the date that is 18 months after the date of enact- 18 ment of this section. 19 (d) IDENTIFICATION OF APPLICABLE NON-RETAIL 20 PHARMACIES.— 21 (1) IN GENERAL.—Not later than January 1, 22 2027, the Secretary of Health and Human Services 23 shall, in consultation with stakeholders as appro- 24 priate, publish guidance specifying pharmacies that 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00335 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 336 •HR 1 RH meet the definition of applicable non-retail phar- 1 macies (as such term is defined in subsection 2 (k)(12) of section 1927 of the Social Security Act 3 (42 U.S.C. 1396r-8), as added by</p>		
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	<p>subsection (b)), 4 and that will be subject to the survey requirements 5 under subsection (f)(1) of such section, as amended 6 by subsection (a). 7 (2) INCLUSION OF PHARMACY TYPE INDICA- 8 TORS.—The guidance published under paragraph (1) 9 shall include pharmacy type indicators to distinguish 10 between different types of applicable non-retail phar- 11 macies, such as pharmacies that dispense prescrip- 12 tions primarily through the mail and pharmacies 13 that dispense prescriptions that require special han- 14 dling or distribution. An applicable non-retail phar- 15 macy may be identified through multiple pharmacy 16 type indicators. 17 (e) IMPLEMENTATION.— 18 (1) IN GENERAL.—Notwithstanding any other 19 provision of law, the Secretary of Health and 20 Human Services may implement the amendments 21 made by this section by program instruction or oth- 22 erwise. 23 (2) NONAPPLICATION OF ADMINISTRATIVE PRO- 24 CEDURE ACT.—Implementation of the amendments 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00336 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 337 •HR 1 RH made by this section shall be exempt from the re- 1 quirements of section 553 of title 5, United States 2 Code. 3 (f)</p>	
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	<p>NONAPPLICATION OF PAPERWORK REDUCTION ACT.—Chapter 35 of title 44, United States Code, shall not apply to any data collection undertaken by the Secretary of Health and Human Services under section 1927(f) of the Social Security Act (42 U.S.C. 1396r-8(f)), as amended by this section.</p>		
<p>SEC. 44124. PREVENTING THE USE OF ABUSIVE SPREAD</p>	<p>10 PRICING IN MEDICAID. 11 (a) IN GENERAL.—Section 1927 of the Social Security Act (42 U.S.C. 1396r-8) is amended— 13 (1) in subsection (e), by adding at the end the 14 following new paragraph:</p> <p>15 “(6) TRANSPARENT PRESCRIPTION DRUG PASS- 16 THROUGH PRICING REQUIRED.—</p> <p>17 “(A) IN GENERAL.—A contract between 18 the State and a pharmacy benefit manager (referred to in this paragraph as a ‘PBM’), or a 20 contract between the State and a managed care 21 entity or other specified entity (as such terms 22 are defined in section 1903(m)(9)(D) and collectively referred to in this paragraph as the 24 ‘entity’) that includes provisions making the entity responsible for coverage of covered out-patient drugs dispensed to individuals enrolled with the entity, shall require that payment for such</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>drugs and related administrative services 4 (as applicable), including payments made by a 5 PBM on behalf of the State or entity, is based 6 on a transparent prescription drug pass- 7 through pricing model under which— 8 “(i) any payment made by the entity 9 or the PBM (as applicable) for such a 10 drug— 11 “(I) is limited to— 12 “(aa) ingredient cost; and 13 “(bb) a professional dis- 14 pensing fee that is not less than 15 the professional dispensing fee 16 that the State would pay if the 17 State were making the payment 18 directly in accordance with the 19 State plan; 20 “(II) is passed through in its en- 21 tirety (except as reduced under Fed- 22 eral or State laws and regulations in 23 response to instances of waste, fraud, 24 or abuse) by the entity or PBM to the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00338 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>339 •HR 1 RH pharmacy or provider that dispenses 1 the drug; and 2 “(III) is made in a manner that 3 is consistent with sections 447.502, 4 447.512, 447.514, and 447.518 of 5 title 42, Code of Federal Regulations 6 (or any successor regulation) as if 7 such requirements applied directly to 8 the entity or the PBM, except that 9 any payment by the entity or the 10 PBM for the ingredient cost of</p>		
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	<p>such 11 drug purchased by a covered entity 12 (as defined in subsection (a)(5)(B)) 13 may exceed the actual acquisition cost 14 (as defined in 447.502 of title 42, 15 Code of Federal Regulations, or any 16 successor regulation) for such drug 17 if— 18 “(aa) such drug was subject 19 to an agreement under section 20 340B of the Public Health Service Act; 22 “(bb) such payment for the 23 ingredient cost of such drug does 24 not exceed the maximum pay- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00339 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 340 •HR 1 RH ment that would have been made 1 by the entity or the PBM for the 2 ingredient cost of such drug if 3 such drug had not been purchased by such covered entity; 5 and 6 “(cc) such covered entity reports to the Secretary (in a form 8 and manner specified by the Secretary), on an annual basis and 10 with respect to payments for the 11 ingredient costs of such drugs so 12 purchased by such covered entity 13 that are in excess of the actual 14 acquisition costs for such drugs, 15 the aggregate amount of such excess; 17 “(ii) payment to the entity or the 18 PBM (as applicable) for administrative 19 services performed by the entity or PBM is 20 limited to an administrative fee that reflects</p>		
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	<p>the fair market value (as defined by 22 the Secretary) of such services; 23 “(iii) the entity or the PBM (as appli- 24 cable) makes available to the State, and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00340 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 341 •HR 1 RH the Secretary upon request in a form and 1 manner specified by the Secretary, all costs 2 and payments related to covered outpatient 3 drugs and accompanying administrative 4 services (as described in clause (ii)) in- 5 curred, received, or made by the entity or 6 the PBM, broken down (as specified by the 7 Secretary), to the extent such costs and 8 payments are attributable to an individual 9 covered outpatient drug, by each such 10 drug, including any ingredient costs, pro- 11 fessional dispensing fees, administrative 12 fees (as described in clause (ii)), post-sale 13 and post-invoice fees, discounts, or related 14 adjustments such as direct and indirect re- 15 muneration fees, and any and all other re- 16 muneration, as defined by the Secretary; 17 and 18 “(iv) any form of spread pricing 19 whereby any amount charged or claimed by 20 the entity or the PBM (as applicable) that 21 exceeds the amount paid to the pharmacies 22 or providers on behalf of the State or enti- 23 ty,</p>		
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	<p>including any post-sale or post-invoice 24 fees, discounts, or related adjustments 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00341 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 342 •HR 1 RH such as direct and indirect remuneration 1 fees or assessments, as defined by the Sec-2 retary, (after allowing for an administra- 3 tive fee as described in clause (ii)) is not 4 allowable for purposes of claiming Federal 5 matching payments under this title.</p> <p>6 “(B) PUBLICATION OF INFORMATION.— 7 The Secretary shall publish, not less frequently 8 than on an annual basis and in a manner that 9 does not disclose the identity of a particular 10 covered entity or organization, information re- 11 ceived by the Secretary pursuant to subpara- 12 graph (A)(iii)(III) that is broken out by State 13 and by each of the following categories of cov- 14 ered entity within each such State: 15</p> <p>“(i) Covered entities described in sub- 16 paragraph (A) of section 340B(a)(4) of the 17 Public Health Service Act. 18 “(ii) Covered entities described in sub- 19 paragraphs (B) through (K) of such sec- 20 tion. 21 “(iii) Covered entities described in 22 subparagraph (L) of such section. 23 “(iv) Covered entities described in 24 subparagraph (M) of such section. 25 VerDate Sep 11 2014</p>		
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	<p>02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00342 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 343 •HR 1 RH “(v) Covered entities described in sub- 1 paragraph (N) of such section. 2 “(vi) Covered entities described in 3 subparagraph (O) of such section.”; and 4 (2) in subsection (k), as previously amended by 5 this subtitle, by adding at the end the following new 6 paragraph: 7 “(14) PHARMACY BENEFIT MANAGER.—The 8 term 'pharmacy benefit manager' means any person 9 or entity that, either directly or through an inter- 10 mediary, acts as a price negotiator or group pur- 11 chaser on behalf of a State, managed care entity (as 12 defined in section 1903(m)(9)(D)), or other specified 13 entity (as so defined), or manages the prescription 14 drug benefits provided by a State, managed care en- 15 tity, or other specified entity, including the proc- 16 essing and payment of claims for prescription drugs, 17 the performance of drug utilization review, the proc- 18 essing of drug prior authorization requests, the man- 19 aging of appeals or grievances related to the pre- 20 scription drug benefits, contracting with pharmacies, 21 controlling the cost of covered outpatient drugs, or 22 the provision of services related thereto. Such term 23 includes any person or entity that acts as a price</p>		
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	<p>ne- 24 gotiator (with regard to payment amounts to phar- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00343 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 344 •HR 1 RH macies and providers for a covered outpatient drug 1 or the net cost of the drug) or group purchaser on 2 behalf of a State, managed care entity, or other 3 specified entity or that carries out 1 or more of the 4 other activities described in the preceding sentence, 5 irrespective of whether such person or entity calls 6 itself a pharmacy benefit manager.”. 7 (b) CONFORMING AMENDMENTS.— Section 1903(m) 8 of such Act (42 U.S.C. 1396b(m)) is amended— 9 (1) in paragraph (2)(A)(xiii)— 10 (A) by striking “and (III)” and inserting 11 “(III)”; 12 (B) by inserting before the period at the 13 end the following: “, and (IV) if the contract in- 14 cludes provisions making the entity responsible 15 for coverage of covered outpatient drugs, the 16 entity shall comply with the requirements of 17 section 1927(e)(6)”; and 18 (C) by moving the left margin 2 ems to the 19 left; and 20 (2) by adding at the end the following new 21 paragraph: 22 “(10) No payment shall be made under this 23 title to a State with respect to expenditures incurred 24 by the State for payment for services provided by an 25 VerDate</p>		
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	<p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00344 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 345 •HR 1 RH other specified entity (as defined in paragraph 1 (9)(D)(iii)) unless such services are provided in ac- 2 cordance with a contract between the State and such 3 entity which satisfies the requirements of paragraph 4 (2)(A)(xiii).”. 5 (c) EFFECTIVE DATE.—The amendments made by 6 this section shall apply to contracts between States and 7 managed care entities, other specified entities, or phar- 8 macy benefit managers that have an effective date begin- 9 ning on or after the date that is 18 months after the date 10 of enactment of this section. 11 (d) IMPLEMENTATION.— 12 (1) IN GENERAL.—Notwithstanding any other 13 provision of law, the Secretary of Health and 14 Human Services may implement the amendments 15 made by this section by program instruction or oth- 16 erwise. 17 (2) NONAPPLICATION OF ADMINISTRATIVE PRO- 18 CEDURE ACT.—Implementation of the amendments 19 made by this section shall be exempt from the re- 20 quirements of section 553 of title 5, United States 21 Code. 22 (e) NONAPPLICATION OF PAPERWORK REDUCTION 23 ACT.—Chapter 35 of title 44, United</p>	
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	<p>States Code, shall 24 not apply to any data collection undertaken by the Sec- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00345 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 346 •HR 1 RH retary of Health and Human Services under section 1 1927(e) of the Social Security Act (42 U.S.C. 1396r– 2 8(e)), as amended by this section. 3</p>		
SEC. 44125. PROHIBITING FEDERAL MEDICAID AND CHIP	<p>4 FUNDING FOR GENDER TRANSITION PROCE- 5 DURES FOR MINORS. 6 (a) MEDICAID.—Section 1903(i) of the Social Secu- 7 rity Act (42 U.S.C. 1396b(i)) is amended— 8 (1) in paragraph (26), by striking “; or” and 9 inserting a semicolon; 10 (2) in paragraph (27), by striking the period at 11 the end and inserting “; or”; 12 (3) by inserting after paragraph (27) the fol- 13 lowing new paragraph: 14 “(28) with respect to any amount expended for 15 specified gender transition procedures (as defined in 16 section 1905(kk)) furnished to an individual under 17 18 years of age enrolled in a State plan (or waiver 18 of such plan).”; and 19 (4) in the flush left matter at the end, by strik- 20 ing “and (18),” and inserting “(18), and (28)”. 21 (b) CHIP.—Section 2107(e)(1)(N) of the Social Se- 22 curity Act (42 U.S.C. 1397gg(e)(1)(N)) is amended by 23 striking “and (17)” and inserting “(17), and (28)”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>00346 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 347 •HR 1 RH (c) SPECIFIED GENDER TRANSITION PROCEDURES 1 DEFINED.— Section 1905 of the Social Security Act (42 2 U.S.C. 1396d) is amended by adding at the end the fol- 3 lowing new subsection: 4 “(kk) SPECIFIED GENDER TRANSITION PROCE- 5 DURES.— 6 “(1) IN GENERAL.—For purposes of section 7 1903(i)(28), except as provided in paragraph (2), 8 the term ‘specified gender transition procedure’ 9 means, with respect to an individual, any of the fol- 10 lowing when performed for the purpose of inten- 11 tionally changing the body of such individual (in- 12 cluding by disrupting the body’s development, inhib- 13 iting its natural functions, or modifying its appear- 14 ance) to no longer correspond to the individual’s sex: 15 “(A) Performing any surgery, including— 16 “(i) castration; 17 “(ii) sterilization; 18 “(iii) orchiectomy; 19 “(iv) scrotoplasty; 20 “(v) vasectomy; 21 “(vi) tubal ligation; 22 “(vii) hysterectomy; 23 “(viii) oophorectomy; 24 “(ix) ovariectomy; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00347 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 348 •HR 1 RH “(x) metoidioplasty;</p>		
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	<p>1 “(xi) clitoroplasty; 2 “(xii) reconstruction of the fixed part 3 of the urethra with or without a 4 metoidioplasty or a phalloplasty; 5 “(xiii) penectomy; 6 “(xiv) phalloplasty; 7 “(xv) vaginoplasty; 8 “(xvi) vaginectomy; 9 “(xvii) vulvoplasty; 10 “(xviii) reduction thyrochondroplasty; 11 “(xix) chondrolaryngoplasty; 12 “(xx) mastectomy; and 13 “(xxi) any plastic, cosmetic, or aes- 14 thetic surgery that feminizes or 15 masculinizes the facial or other body fea- 16 tures of an individual.</p> <p>17 “(B) Any placement of chest implants to 18 create feminine breasts or any placement of 19 erection or testicular prostheses.</p> <p>20 “(C) Any placement of fat or artificial im- 21 plants in the gluteal region. 22 “(D) Administering, prescribing, or dis- 23 pensing to an individual medications, includ- 24 ing— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00348 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>349 •HR 1 RH “(i) gonadotropin-releasing hormone 1 (GnRH) analogues or other puberty-block- 2 ing drugs to stop or delay normal puberty; 3 and 4 “(ii) testosterone, estrogen, or other 5 androgens to an individual at doses that 6 are supraphysiologic than would normally 7 be produced endogenously in a healthy in- 8 dividual of the same age and sex. 9 “(2) EXCEPTION.—Paragraph (1)</p>		
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	<p>shall not 10 apply to the following when furnished to an indi- 11 vidual by a health care provider with the consent of 12 such individual's parent or legal guardian: 13 "(A) Puberty suppression or blocking pre- 14 scription drugs for the purpose of normalizing 15 puberty for an individual experiencing pre- 16 cocious puberty. 17 "(B) Medically necessary procedures or 18 treatments to correct for— 19 "(i) a medically verifiable disorder of 20 sex development, including— 21 "(I) 46,XX chromosomes with 22 virilization; 23 "(II) 46,XY chromosomes with 24 undervirilization; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00349 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 350 •HR 1 RH "(III) both ovarian and testicular 1 tissue; 2 "(ii) sex chromosome structure, sex 3 steroid hormone production, or sex hor- 4 mone action, if determined to be abnormal 5 by a physician through genetic or bio- 6 chemical testing; 7 "(iii) infection, disease, injury, or dis- 8 order caused or exacerbated by a previous 9 procedure described in paragraph (1), or a 10 physical disorder, physical injury, or phys- 11 ical illness that would, as certified by a 12 physician, place the individual in imminent 13 danger of death or impairment of a major 14 bodily</p>		
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	<p>function unless the procedure is performed, not including procedures performed for the alleviation of mental distress; or “(iv) procedures to restore or reconstruct the body of the individual in order to correspond to the individual’s sex after one or more previous procedures described in paragraph (1), which may include the removal of a pseudo phallus or breast augmentation.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00350 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>351 •HR 1 RH “(3) SEX.—For purposes of paragraph (1), the term ‘sex’ means either male or female, as biologically determined and defined in paragraphs (4) 3 and (5), respectively. 4 “(4) FEMALE.—For purposes of paragraph (3), 5 the term ‘female’ means an individual who naturally 6 has, had, will have, or would have, but for a developmental or genetic anomaly or historical accident, the 8 reproductive system that at some point produces, 9 transports, and utilizes eggs for fertilization. 10 “(5) MALE.—For purposes of paragraph (3), 11 the term ‘male’ means an individual who naturally 12 has, had, will have, or would have, but for a developmental or genetic anomaly or historical accident, the 14 reproductive</p>		
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	system that at some point produces, 15 transports, and utilizes sperm for fertilization.”. 16		
SEC. 44126. FEDERAL PAYMENTS TO PROHIBITED ENTI-	<p>17 TIES. 18 (a) IN GENERAL.—No Federal funds that are consid- 19 ered direct spending and provided to carry out a State 20 plan under title XIX of the Social Security Act or a waiver 21 of such a plan shall be used to make payments to a prohib- 22 ited entity for items and services furnished during the 10- 23 year period beginning on the date of the enactment of this 24 Act, including any payments made directly to the prohib- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00351 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 352 •HR 1 RH</p> <p>ited entity or under a contract or other arrangement be- 1 tween a State and a covered organization. 2 (b)</p> <p>DEFINITIONS.—In this section: 3</p> <p>(1) PROHIBITED ENTITY.—The term “prohib- 4 ited entity” means an entity, including its affiliates, 5 subsidiaries, successors, and clinics— 6 (A) that, as of the date of enactment of 7 this Act— 8 (i) is an organization described in sec- 9 tion 501(c)(3) of the Internal Revenue 10 Code of 1986 and exempt from tax under 11 section 501(a) of such Code; 12 (ii) is an essential community provider 13 described in section 156.235 of title 45, 14 Code of Federal Regulations (as in effect 15 on the date of enactment of this Act), that 16 is</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>primarily engaged in family planning 17 services, reproductive health, and related 18 medical care; and 19 (iii) provides for abortions, other than 20 an abortion— 21 (I) if the pregnancy is the result 22 of an act of rape or incest; or 23 (II) in the case where a woman 24 suffers from a physical disorder, phys-</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00352 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>353 •HR 1 RH ical injury, or physical illness, includ- 1 ing a life-endangering physical condi- 2 tion caused by or arising from the 3 pregnancy itself, that would, as cer- 4 tified by a physician, place the woman 5 in danger of death unless an abortion 6 is performed; and 7 (B) for which the total amount of Federal 8 and State expenditures under the Medicaid pro- 9 gram under title XIX of the Social Security Act 10 in fiscal year 2024 made directly, or by a cov- 11 ered organization, to the entity or to any affili- 12 ates, subsidiaries, successors, or clinics of the 13 entity, or made to the entity or to any affiliates, 14 subsidiaries, successors, or clinics of the entity 15 as part of a nationwide health care provider 16 network, exceeded \$1,000,000. 17 (2) DIRECT SPENDING.—The term “direct 18 spending” has the meaning given that term under 19</p>		
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	<p>section 250(c) of the Balanced Budget and Emer- 20 gency Deficit Control Act of 1985 (2 U.S.C. 900(c)). 21 (3) COVERED ORGANIZATION.—The term “cov- 22 ered organization” means a managed care entity (as 23 defined in section 1932(a)(1)(B) of the Social Secu- 24 rity Act (42 U.S.C. 1396u–2(a)(1)(B))) or a prepaid 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00353 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 354 •HR 1 RH inpatient health plan or prepaid ambulatory health 1 plan (as such terms are defined in section 2 1903(m)(9)(D) of such Act (42 U.S.C. 3 1396b(m)(9)(D))). 4 (4) STATE.—The term “State” has the mean- 5 ing given such term in section 1101 of the Social Se- 6 curity Act (42 U.S.C. 1301). 7 Subpart C—Stopping Abusive Financing Practices 8</p>		
SEC. 44131. SUNSETTING ELIGIBILITY FOR INCREASED	<p>9 FMAP FOR NEW EXPANSION STATES. 10 Section 1905(ii)(3) of the Social Security Act (42 11 U.S.C. 1396d(ii)(3)) is amended— 12 (1) by striking “which has not” and inserting 13 the following: “which— 14 “(A) has not”; 15 (2) in subparagraph (A), as so inserted, by 16 striking the period at the end and inserting “; and”; 17 and 18 (3) by adding at the end the following new sub- 19 paragraph: 20 “(B) begins to expend amounts for all such 21 individuals prior to January 1, 2026.”. 22 VerDate Sep</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00354 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 355 •HR 1 RH		
SEC. 44132. MORATORIUM ON NEW OR INCREASED PRO-	1 VIDER TAXES. 2 Section 1903(w)(1)(A)(iii) of the Social Security Act 3 (42 U.S.C. 1396b(w)(1)(A)(iii)) is amended— 4 (1) by striking “or” at the end; 5 (2) by striking “if there” and inserting “if— 6 “(I) there”; and 7 (3) by adding at the end the following new sub- 8 clauses: 9 “(II) the tax is first imposed by the State 10 (or by a unit of local government in the State) 11 on or after the date of the enactment of this 12 subclause (other than such a tax for which the 13 legislation or regulations providing for the im- 14 position of such tax were enacted or adopted 15 prior to such date of enactment); or 16 “(III) on or after the date of the enact- 17 ment of this subclause, the State (or unit of 18 local government) increases the amount or rate 19 of tax imposed with respect to a class of health 20 care items or services (or with respect to a type 21 of provider or activity within such a class), or 22 increases the base of the tax such that the tax 23 is imposed with respect to a class of items or 24 services (or with respect to a type of provider 25 or activity within such a class) to which the tax 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>00355 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 356 •HR 1 RH did not previously apply, but only to the extent 1 that such revenues are attributable to such in- 2 crease and only if such increase was not pro- 3 vided for in legislation or regulations enacted or 4 adopted prior to such date of enactment; or”. 5</p>		
SEC. 44133. REVISING THE PAYMENT LIMIT FOR CERTAIN	<p>6 STATE DIRECTED PAYMENTS. 7 (a) IN GENERAL.—Subject to subsection (b), the Sec- 8 retary of Health and Human Services shall revise section 9 438.6(c)(2)(iii) of title 42, Code of Federal Regulations 10 (or a successor regulation) such that, with respect to a 11 payment described in such section made for a service fur- 12 nished during a rating period beginning on or after the 13 date of the enactment of this Act, the total payment rate 14 for such service is limited to 100 percent of the specified 15 total published Medicare payment rate. 16 (b) GRANDFATHERING CERTAIN PAYMENTS.—In the 17 case of a payment described in section 438.6(c)(2)(iii) of 18 title 42, Code of Federal Regulations (or a successor regu- 19 lation) for which written prior approval was made before 20 the date of the enactment of this Act for the rating period 21 occurring as of such date of enactment, or a payment so 22 described for such rating period for which a preprint was 23 submitted</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>to the Secretary of Health and Human Services 24 prior to such date of enactment, the revisions described 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00356 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 357 •HR 1 RH in subsection (a) shall not apply to such payment for such 1 rating period and for any subsequent rating period if the 2 amount of such payment does not exceed the amount of 3 such payment so approved. 4 (c) DEFINITIONS.—In this section: 5 (1) RATING PERIOD.—The term “rating pe- 6 riod” has the meaning given such term in section 7 438.2 of title 42, Code of Federal Regulations (or a 8 successor regulation). 9 (2) TOTAL PUBLISHED MEDICARE PAYMENT 10 RATE.—The term “total published Medicare pay- 11 ment rate” means amounts calculated as payment 12 for specific services that have been developed under 13 part A or part B of title XVIII of the Social Secu- 14 rity Act (42 U.S.C. 1395 et seq.). 15 (3) WRITTEN PRIOR APPROVAL.—The term 16 “written prior approval” has the meaning given such 17 term in section 438.6(c)(2)(i) of title 42, Code of 18 Federal Regulations (or a successor regulation). 19 (d) FUNDING.—There are appropriated out of any 20 monies in the Treasury not otherwise appropriated 21 \$7,000,000 for</p>	
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	<p>each of fiscal years 2026 through 2033 22 for purposes of carrying out this section. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00357 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 358 •HR 1 RH</p>		
SEC. 44134. REQUIREMENTS REGARDING WAIVER OF UNI-	<p>1 FORM TAX REQUIREMENT FOR MEDICAID 2 PROVIDER TAX. 3 (a) IN GENERAL.—Section 1903(w) of the Social Se- 4 curity Act (42 U.S.C. 1396b(w)) is amended— 5 (1) in paragraph (3)(E), by inserting after 6 clause (ii)(I) the following new clause: 7 “(iii) For purposes of clause (ii)(I), a tax is not con- 8 sidered to be generally redistributive if any of the following 9 conditions apply: 10 “(I) Within a permissible class, the tax rate im- 11 posed on any taxpayer or tax rate group (as defined 12 in paragraph (7)(J)) explicitly defined by its rel- 13 atively lower volume or percentage of Medicaid tax- 14 able units (as defined in paragraph (7)(H)) is lower 15 than the tax rate imposed on any other taxpayer or 16 tax rate group explicitly defined by its relatively 17 higher volume or percentage of Medicaid taxable 18 units. 19 “(II) Within a permissible class, the tax rate 20 imposed on any taxpayer or tax rate group (as so 21 defined) based upon its Medicaid taxable units (as 22 so defined) is higher than the tax rate imposed on 23 any taxpayer or tax rate group based upon its</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>non- 24 Medicaid taxable unit (as defined in paragraph 25 (7)(I)). 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00358 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 359 •HR 1 RH “(III) The tax excludes or imposes a lower tax 1 rate on a taxpayer or tax rate group (as so defined) 2 based on or defined by any description that results 3 in the same effect as described in subclause (I) or 4 (II) for a taxpayer or tax rate group. Characteristics 5 that may indicate such type of exclusion include the 6 use of terminology to establish a tax rate group— 7 “(aa) based on payments or expenditures 8 made under the program under this title with- 9 out mentioning the term ‘Medicaid’ (or any 10 similar term) to accomplish the same effect as 11 described in subclause (I) or (II); or 12 “(bb) that closely approximates a taxpayer 13 or tax rate group under the program under this 14 title, to the same effect as described in sub- 15 clause (I) or (II).”; and 16 (2) in paragraph (7), by adding at the end the 17 following new subparagraphs: 18 “(H) The term ‘Medicaid taxable unit’ means a 19 unit that is being taxed within a health care related 20 tax that is applicable to the program under this title. 21 Such term includes a unit that is used as the basis 22 for— 23 “(i) payment under the program under this 24 title (such</p>		
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	<p>as Medicaid bed days); 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00359 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 360 •HR 1 RH “(ii) Medicaid revenue; 1 “(iii) costs associated with the program 2 under this title (such as Medicaid charges, 3 claims, or expenditures); and 4 “(iv) other units associated with the pro- 5 gram under this title, as determined by the Sec- 6 retary. 7 “(I) The term ‘non-Medicaid taxable unit’ 8 means a unit that is being taxed within a health 9 care related tax that is not applicable to the pro- 10 gram under this title. Such term includes a unit that 11 is used as the basis for— 12 “(i) payment by non-Medicaid payers (such 13 as non-Medicaid bed days); 14 “(ii) non-Medicaid revenue; 15 “(iii) costs that are not associated with the 16 program under this title (such as non-Medicaid 17 charges, non-Medicaid claims, or non- Medicaid 18 expenditures); and 19 “(iv) other units not associated with the 20 program under this title, as determined by the 21 Secretary. 22 “(J) The term ‘tax rate group’ means a group 23 of entities contained within a permissible class of a 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00360 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>		
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	<p>361 •HR 1 RH health care related tax that are taxed at the same 1 rate.”. 2 (b) EFFECTIVE DATE.— The amendments made by 3 this section shall take effect upon the date of enactment 4 of this Act, subject to any applicable transition period de- 5 terminated appropriate by the Secretary of Health and 6 Human Services, not to exceed 3 fiscal years. 7</p>		
SEC. 44135. REQUIRING BUDGET NEUTRALITY FOR MED-	<p>8 ICAID DEMONSTRATION PROJECTS UNDER 9 SECTION 1115. 10 Section 1115 of the Social Security Act (42 U.S.C. 11 1315) is amended by adding at the end the following new 12 subsection: 13 “(g) REQUIREMENT OF BUDGET NEUTRALITY FOR 14 MEDICAID DEMONSTRATION PROJECTS.— 15 “(1) IN GENERAL.—Beginning on the date of 16 the enactment of this subsection, the Secretary may 17 not approve an application for (or renewal or 18 amendment of) an experimental, pilot, or demonstra- 19 tion project undertaken under subsection (a) to pro- 20 mote the objectives of title XIX in a State (in this 21 subsection referred to as a ‘Medicaid demonstration 22 project’) unless the Secretary certifies that such 23 project is not expected to result in an increase in the 24 amount of Federal expenditures compared to the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00361 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>362 •HR 1 RH amount that such expenditures would otherwise be 1 in the absence of such project. 2 “(2) TREATMENT OF SAVINGS.—In the event 3 that Federal expenditures with respect to a State 4 under a Medicaid demonstration project are, during 5 an approval period for such project, less than the 6 amount of such expenditures that would have other- 7 wise been made in the absence of such project, the 8 Secretary shall specify the methodology to be used 9 with respect to any subsequent approval period for 10 such project for purposes of taking the difference be- 11 tween such expenditures into account.”. 12 Subpart D—Increasing Personal Accountability 13</p>		
SEC. 44141. REQUIREMENT FOR STATES TO ESTABLISH	<p>14 MEDICAID COMMUNITY ENGAGEMENT RE- 15 QUIREMENTS FOR CERTAIN INDIVIDUALS. 16 (a) IN GENERAL.—Section 1902 of the Social Secu- 17 rity Act (42 U.S.C. 1396a), as amended by sections 44103 18 and 44104, is further amended by adding at the end the 19 following new subsection: 20 “(xx) COMMUNITY ENGAGEMENT REQUIREMENT FOR 21 APPLICABLE INDIVIDUALS.— 22 “(1) IN GENERAL.—Beginning January 1, 23 2029, subject to the succeeding provisions of this 24 subsection, a State shall provide, as a condition of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00362 Fmt</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 363 •HR 1 RH eligibility for medical assistance for an applicable in- 1 dividual, that such individual is required to dem- 2 onstrate community engagement under paragraph 3 (2)— 4 “(A) in the case of an applicable individual 5 who has filed an application for medical assist- 6 ance under a State plan (or a waiver of such 7 plan) under this title, for 1 or more (as speci- 8 fied by the State) consecutive months imme- 9 diately preceding the month during which such 10 individual applies for such medical assistance; 11 and 12 “(B) in the case of an applicable individual 13 enrolled and receiving medical assistance under 14 a State plan (or under a waiver of such plan) 15 under this title, for 1 or more (as specified by 16 the State) months, whether or not consecu- 17 tive— 18 “(i) during the period between such 19 individual’s most recent determination (or 20 redetermination, as applicable) of eligibility 21 and such individual’s next regularly sched- 22 uled redetermination of eligibility (as 23 verified by the State as part of such regu- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00363 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 364 •HR 1 RH larly scheduled</p>		
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	<p>redetermination of eligi- 1 bility);</p> <p>or 2 “(ii) in the case of a State that</p> <p>has 3 elected under paragraph (4)</p> <p>to conduct 4 more frequent</p> <p>verifications of compliance 5 with</p> <p>the requirement to demonstrate</p> <p>com- 6 munity engagement, during</p> <p>the period be- 7 tween the most</p> <p>recent and next such 8 verification</p> <p>with respect to such individual. 9</p> <p>“(2) COMMUNITY ENGAGEMENT</p> <p>COMPLIANCE 10 DESCRIBED.—</p> <p>Subject to paragraph (3), an</p> <p>applica- 11 ble individual</p> <p>demonstrates community</p> <p>engagement 12 under this</p> <p>paragraph for a month if such</p> <p>individual 13 meets 1 or more of</p> <p>the following conditions with re- 14</p> <p>spect to such month, as determined</p> <p>in accordance 15 with criteria</p> <p>established by the Secretary</p> <p>through 16 regulation: 17 “(A) The</p> <p>individual works not less than 80</p> <p>18 hours. 19 “(B) The individual</p> <p>completes not less 20 than 80</p> <p>hours of community service. 21</p> <p>“(C) The individual participates in a</p> <p>work 22 program for not less than</p> <p>80 hours. 23 “(D) The individual is</p> <p>enrolled in an edu- 24 cational</p> <p>program at least half-time. 25</p> <p>VerDate Sep 11 2014 02:44 May</p> <p>21, 2025 Jkt 059200 PO 00000 Frm</p> <p>00364 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>365 •HR 1 RH “(E) The individual</p> <p>engages in any com- 1 bination of</p> <p>the activities described in subpara-</p> <p>2 graphs (A) through (D), for a total</p>		
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	<p>of not less 3 than 80 hours. 4 “(F) The individual has a monthly income 5 that is not less than the applicable minimum 6 wage requirement under section 6 of the Fair 7 Labor Standards Act of 1938, multiplied by 80 8 hours. 9 “(3) EXCEPTIONS.— 10 “(A) MANDATORY EXCEPTION FOR CER- 11 TAIN INDIVIDUALS.—The State shall deem an 12 applicable individual to have demonstrated com- 13 munity engagement under paragraph (2) for a 14 month if— 15 “(i) for part or all of such month, the 16 individual— 17 “(I) was a specified excluded in- 18 dividual (as defined in paragraph 19 (9)(A)(ii)); or 20 “(II) was— 21 “(aa) under the age of 19; 22 “(bb) pregnant or entitled to 23 postpartum medical assistance 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00365 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 366 •HR 1 RH under paragraph (5) or (16) of 1 subsection (e); 2 “(cc) entitled to, or enrolled 3 for, benefits under part A of title 4 XVIII, or enrolled for benefits 5 under part B of title XVIII; or 6 “(dd) described in any of 7 subclauses (I) through (VII) of 8 subsection (a)(10)(A)(i); or 9 “(ii) at any point during the 3-month 10 period ending on the first day of such 11 month, the individual was an inmate of a 12 public institution. 13 “(B) OPTIONAL EXCEPTION FOR</p>	
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	<p>SHORT- 14 TERM HARDSHIP EVENTS.— 15 “(i) IN GENERAL.— The State plan (or 16 waiver of such plan) may provide, in the 17 case of an applicable individual who experi- 18 ences a short-term hardship event during a 19 month, that the State shall, upon the re- 20 quest of such individual under procedures 21 established by the State (in accordance 22 with standards specified by the Secretary), 23 deem such individual to have demonstrated</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00366 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 367 •HR 1 RH community engagement under paragraph 1 (2) for such month. 2 “(ii) SHORT- TERM HARDSHIP EVENT 3 DEFINED.—For purposes of this subpara- 4 graph, an applicable individual experiences 5 a short-term hardship event during a 6 month if, for part or all of such month— 7 “(I) such individual receives in- 8 patient hospital services, nursing facil- 9 ity services, services in an inter- 10 mediate care facility for individuals 11 with intellectual disabilities, inpatient 12 psychiatric hospital services, or such 13 other services as the Secretary deter- 14 mines appropriate; 15 “(II) such individual resides in a 16 county (or equivalent unit of local 17 government)— 18 “(aa) in which</p>		
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	<p>there exists 19 an emergency or disaster de- 20 clared by the President pursuant 21 to the National Emergencies Act 22 or the Robert T. Stafford Dis- 23 aster Relief and Emergency As- 24 sistance Act; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00367 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 368 •HR 1 RH “(bb) that, subject to a re- 1 quest from the State to the Sec- 2 retary, made in such form, at 3 such time, and containing such 4 information as the Secretary may 5 require, has an unemployment 6 rate that is at or above the lesser 7 of— 8 “(AA) 8 percent; or 9 “(BB) 1.5 times the 10 national unemployment rate; 11 or 12 “(III) such individual experiences 13 any other short-term hardship (as de- 14 fined by the Secretary). 15 “(4) OPTION TO CONDUCT MORE FREQUENT 16 COMPLIANCE VERIFICATIONS.—With respect to an 17 applicable individual enrolled and receiving medical 18 assistance under a State plan (or a waiver of such 19 plan) under this title, the State shall verify (in ac- 20 cordance with procedures specified by the Secretary) 21 that each such individual has met the requirement 22 to demonstrate community engagement under para- 23 graph (1) during each such individual’s regularly 24 scheduled redetermination of eligibility,</p>		
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	<p>except that a 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00368 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 369 •HR 1 RH State may provide for such verifications more frequently. 2 “(5) EX PARTE VERIFICATIONS.—For purposes 3 of verifying that an applicable individual has met the 4 requirement to demonstrate community engagement 5 under paragraph (1), the State shall, in accordance 6 with standards established by the Secretary, establish processes and use reliable information available 8 to the State (such as payroll data) without requiring, where possible, the applicable individual to submit additional information. 11 “(6) PROCEDURE IN THE CASE OF NONCOMPLIANCE.— 13 “(A) IN GENERAL.—If a State is unable to 14 verify that an applicable individual has met the 15 requirement to demonstrate community engagement 16 under paragraph (1) (including, if applicable, by verifying that such individual was 18 deemed to have demonstrated community engagement under paragraph (3)) the State shall 20 (in accordance with standards specified by the 21 Secretary)— 22 “(i) provide such individual with the 23 notice of noncompliance described in subparagraph (B); 25 VerDate Sep</p>	
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	<p>11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00369 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 370 •HR 1 RH “(ii) (I) provide such individual with a 1 period of 30 calendar days, beginning on 2 the date on which such notice of non- 3 compliance is received by the individual, 4 to— 5 “(aa) make a satisfactory show- 6 ing to the State of compliance with 7 such requirement (including, if appli- 8 cable, by showing that such individual 9 was deemed to have demonstrated 10 community engagement under para- 11 graph (3)); or 12 “(bb) make a satisfactory show- 13 ing to the State that such require- 14 ment does not apply to such indi- 15 vidual on the basis that such indi- 16 vidual does not meet the definition of 17 applicable individual under paragraph 18 (9)(A); and 19 “(II) if such individual is enrolled 20 under the State plan (or a waiver of such 21 plan) under this title, continue to provide 22 such individual with medical assistance 23 during such 30-calendar-day period; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00370 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 371 •HR 1 RH “(iii) if no such satisfactory showing 1 is made and the individual is not a speci- 2 fied</p>		
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	<p>excluded individual described in para- 3 graph (9)(A)(ii), deny such individual's ap- 4 plication for medical assistance under the 5 State plan (or waiver of such plan) or, as 6 applicable, disenroll such individual from 7 the plan (or waiver of such plan) not later 8 than the end of the month following the 9 month in which such 30- calendar-day pe- 10 riod ends, provided that— 11 “(I) the State first determines 12 whether, with respect to the indi- 13 vidual, there is any other basis for eli- 14 gibility for medical assistance under 15 the State plan (or waiver of such 16 plan) or for another insurance afford- 17 ability program; and 18 “(II) the individual is provided 19 written notice and granted an oppor- 20 tunity for a fair hearing in accordance 21 with subsection (a)(3). 22 “(B) NOTICE.—The notice of noncompli- 23 ance provided to an applicable individual under 24 subparagraph (A)(i) shall include information 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00371 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 372 •HR 1 RH (in accordance with standards specified by the 1 Secretary) on— 2 “(i) how such individual may make a 3 satisfactory showing of compliance with 4 such requirement (as described in subpara- 5 graph (A)(ii)) or make a satisfactory</p>		
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	<p>show- 6 ing that such requirement does not apply 7 to such individual on the basis that such 8 individual does not meet the definition of 9 applicable individual under paragraph 10 (9)(A); and 11 “(ii) how such individual may reapply 12 for medical assistance under the State plan 13 (or a waiver of such plan) under this title 14 in the case that such individuals’ applica- 15 tion is denied or, as applicable, in the case 16 that such individual is disenrolled from the 17 plan (or waiver). 18 “(7) TREATMENT OF NONCOMPLIANT INDIVID- 19 UALS IN RELATION TO CERTAIN OTHER PROVI- 20 SIONS.— 21 “(A) CERTAIN FMAP INCREASES.—A State 22 shall not be treated as not providing medical as- 23 sistance to all individuals described in section 24 1902(a)(10)(A)(i)(VIII), or as not expending 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00372 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 373 •HR 1 RH amounts for all such individuals under the 1 State plan (or waiver of such plan), solely be- 2 cause such an individual is determined ineligible 3 for medical assistance under the State plan (or 4 waiver) on the basis of a failure to meet the re- 5 quirement to demonstrate community engage- 6 ment under paragraph (1). 7 “(B) OTHER PROVISIONS.—For purposes 8 of section 36B(c)(2)(B)</p>		
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	<p>of the Internal Revenue 9 Code of 1986, an individual shall be deemed to 10 be eligible for minimum essential coverage de- 11 scribed in section 5000A(f)(1)(A)(ii) of such 12 Code for a month if such individual would have 13 been eligible for medical assistance under a 14 State plan (or a waiver of such plan) under this 15 title but for a failure to meet the requirement 16 to demonstrate community engagement under 17 paragraph (1). 18 “(8) OUTREACH.— 19 “(A) IN GENERAL.—In accordance with 20 standards specified by the Secretary, beginning 21 not later than October 1, 2028 (or, if earlier, 22 the date that precedes January 1, 2029, by the 23 number of months specified by the State under 24 paragraph (1)(A) plus 3 months), and periodi- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00373 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 374 •HR 1 RH cally thereafter, the State shall notify applicable 1 individuals enrolled under a State plan (or 2 waiver) under this title of the requirement to 3 demonstrate community engagement under this 4 subsection. Such notice shall include informa- 5 tion on— 6 “(i) how to comply with such require- 7 ment, including an explanation of the ex- 8 ceptions to such</p>		
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	<p>requirement under para- 9 graph (3) and the definition of the term 10 ‘applicable individual’ under paragraph 11 (9)(A); 12 “(ii) the consequences of noncompli- 13 ance with such requirement; and 14 “(iii) how to report to the State any 15 change in the individual’s status that could 16 result in— 17 “(I) the applicability of an excep- 18 tion under paragraph (3) (or the end 19 of the applicability of such an excep- 20 tion); or 21 “(II) the individual qualifying as 22 a specified excluded individual under 23 paragraph (9)(A)(ii). 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00374 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 375 •HR 1 RH “(B) FORM OF OUTREACH NOTICE.—A no- 1 tice required under subparagraph (A) shall be 2 delivered— 3 “(i) by regular mail (or, if elected by 4 the individual, in an electronic format); 5 and 6 “(ii) in 1 or more additional forms, 7 which may include telephone, text message, 8 an internet website, other commonly avail- 9 able electronic means, and such other 10 forms as the Secretary determines appro- 11 priate. 12 “(9) DEFINITIONS.—In this subsection: 13 “(A) APPLICABLE INDIVIDUAL.— 14 “(i) IN GENERAL.—The term ‘applica- 15 ble individual’ means an individual (other 16 than a specified excluded individual (as</p>		
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	<p>de- 17 fined in clause (ii)))— 18 “(I) who is eligible to enroll (or 19 is enrolled) under the State plan 20 under subsection (a)(10)(A)(i)(VIII); 21 or 22 “(II) who— 23 “(aa) is otherwise eligible to 24 enroll (or is enrolled) under a 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00375 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 376 •HR 1 RH waiver of such plan that provides 1 coverage that is equivalent to 2 minimum essential coverage (as 3 described in section 4 5000A(f)(1)(A) of the Internal 5 Revenue Code of 1986 and as de- 6 terminated in accordance with 7 standards prescribed by the Sec- 8 retary in regulations); and 9 “(bb) has attained the age 10 of 19 and is under 65 years of 11 age, is not pregnant, is not enti- 12 tled to, or enrolled for, benefits 13 under part A of title XVIII, or 14 enrolled for benefits under part 15 B of title XVIII, and is not oth- 16 erwise eligible to enroll under 17 such plan. 18 “(ii) SPECIFIED EXCLUDED INDI- 19 VIDUAL.—For purposes of clause (i), the 20 term ‘specified excluded individual’ means 21 an individual, as determined by the State 22 (in accordance with standards specified by 23 the Secretary)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00376 Fmt 6652 Sfmt 6201</p>	
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	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 377 •HR 1 RH “(I) who is described in sub- 1 section (a)(10)(A)(i)(IX); 2 “(II) who— 3 “(aa) is an Indian or an 4 Urban Indian (as such terms are 5 defined in paragraphs (13) and 6 (28) of section 4 of the Indian 7 Health Care Improvement Act); 8 “(bb) is a California Indian 9 described in section 809(a) of 10 such Act; or 11 “(cc) has otherwise been de- 12 terminated eligible as an Indian for 13 the Indian Health Service under 14 regulations promulgated by the 15 Secretary; 16 “(III) who is the parent, guard- 17 ian, or caretaker relative of a disabled 18 individual or a dependent child; 19 “(IV) who is a veteran with a 20 disability rated as total under section 21 1155 of title 38, United States Code; 22 “(V) who is medically frail or 23 otherwise has special medical needs 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00377 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 378 •HR 1 RH (as defined by the Secretary), includ- 1 ing an individual— 2 “(aa) who is blind or dis- 3 abled (as defined in section 4 1614); 5 “(bb) with a substance use 6 disorder; 7 “(cc) with a disabling men- 8 tal disorder; 9 “(dd) with a physical, intel- 10 lectual or developmental dis- 11 ability that significantly impairs 12 their ability to perform 1 or more</p>		
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	<p>13 activities of daily living; 14 “(ee) with a serious and 15 complex medical condition; or 16 “(ff) subject to the approval 17 of the Secretary, with any other 18 medical condition identified by 19 the State that is not otherwise 20 identified under this clause; 21 “(VI) who— 22 “(aa) is in compliance with 23 any requirements imposed by the 24 State pursuant to section 407; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00378 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>379 •HR 1 RH “(bb) is a member of a 1 household that receives supple- 2 mental nutrition assistance pro- 3 gram benefits under the Food 4 and Nutrition Act of 2008 and is 5 not exempt from a work require- 6 ment under such Act; 7 “(VII) who is participating in a 8 drug addiction or alcoholic treatment 9 and rehabilitation program (as defined 10 in section 3(h) of the Food and Nutri- 11 tion Act of 2008); 12 “(VIII) who is an inmate of a 13 public institution; or 14 “(IX) who meets such other cri- 15 teria as the Secretary determines ap- 16 propriate. 17 “(B) EDUCATIONAL PROGRAM.—The term 18 ‘educational program’ means— 19 “(i) an institution of higher education 20 (as defined in section 101 of the Higher 21 Education Act of 1965); 22 “(ii) a program of career and tech- 23</p>	
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	<p>nical education (as defined in section 3 of 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00379 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 380 •HR 1 RH the Carl D. Perkins Career and Technical 1 Education Act of 2006); or 2 “(iii) any other educational program 3 that meets such criteria as the Secretary 4 determines appropriate. 5 “(C) STATE.—The term ‘State’ means 1 of 6 the 50 States or the District of Columbia. 7 “(D) WORK PROGRAM.—The term ‘work 8 program’ has the meaning given such term in 9 section 6(o)(1) of the Food and Nutrition Act 10 of 2008. 11 “(10) PROHIBITING WAIVER OF COMMUNITY 12 ENGAGEMENT REQUIREMENTS.—Notwithstanding 13 section 1115(a), the provisions of this subsection 14 may not be waived.”. 15 (b) CONFORMING AMENDMENT.—Section 16 1902(a)(10)(A)(i)(VIII) of the Social Security Act (42 17 U.S.C. 1396a(a)(10)(A)(i)(VIII)) is amended by striking 18 “subject to subsection (k)” and inserting “subject to sub- 19 sections (k) and (xx)”. 20 (c) RULEMAKING.—Not later than July 1, 2027, the 21 Secretary of Health and Human Services shall promulgate 22 regulations for purposes of carrying out the amendments 23 made by this section. 24 (d) GRANTS TO</p>		
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STATES.— 25 VerDate Sep 11 2014
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6201 E:\BILLS\H1.RH H1 kjohnson
on DSK7ZCZBW3PROD with \$\$_JOB
381 •HR 1 RH (1) IN GENERAL.—
The Secretary of Health and 1
Human Services shall, out of
amounts appropriated 2 under
paragraph (3), award to each State
a grant 3 equal to the amount
specified in paragraph (2) for 4
such State for purposes of
establishing systems nec- 5 essary
to carry out the provisions of, and
amend- 6 ments made by, this
section. 7 (2) AMOUNT
SPECIFIED.—For purposes of 8
paragraph (2), the amount specified
in this para- 9 graph is an amount
that bears the same ratio to the 10
amount appropriated under
paragraph (3) as the 11 number of
applicable individuals (as defined in
sec- 12 tion 1902(xx) of the Social
Security Act, as added 13 by
subsection (a)) residing in such
State bears to 14 the total number
of such individuals residing in all
15 States. 16 (3) FUNDING.—There
are appropriated, out of 17 any
monies in the Treasury not
otherwise appro- 18 priated,
\$100,000,000 for fiscal year 2026
for pur- 19 poses of awarding
grants under paragraph (1). 20 (4)
DEFINITION.—In this subsection,
the term 21 “State” means 1 of the
50 States and the District 22 of
Columbia. 23 (e)
IMPLEMENTATION FUNDING.—

	<p>For the purposes 24 of carrying out the provisions of, and the amendments 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00381 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 382 •HR 1 RH made by, this section, there are appropriated, out of any 1 monies in the Treasury not otherwise appropriated, to the 2 Secretary of Health and Human Services, \$50,000,000 for 3 fiscal year 2026, to remain available until expended. 4</p>		
SEC. 44142. MODIFYING COST SHARING REQUIREMENTS	<p>5 FOR CERTAIN EXPANSION INDIVIDUALS 6 UNDER THE MEDICAID PROGRAM. 7 (a) IN GENERAL.—Section 1916 of the Social Secu- 8 rity Act (42 U.S.C. 1396o) is amended— 9 (1) in subsection (a), in the matter preceding 10 paragraph (1), by inserting “(other than, beginning 11 October 1, 2028, specified individuals (as defined in 12 subsection (k)(3)))” after “individuals”; and 13 (2) by adding at the end the following new sub- 14 section: 15 “(k) SPECIAL RULES FOR CERTAIN EXPANSION IN- 16 DIVIDUALS.— 17 “(1) PREMIUMS.—Beginning October 1, 2028, 18 the State plan shall provide that in the case of a 19 specified individual (as defined in paragraph (3)) 20 who is eligible under the plan, no enrollment fee, 21 premium, or similar charge will be imposed under 22 the plan. 23</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>“(2) REQUIRED IMPOSITION OF COST SHAR- 24 ING.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00382 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 383 •HR 1 RH “(A) IN GENERAL.— Subject to subpara- 1 graph (B) and subsection (j), in the case of a 2 specified individual, the State plan shall, begin- 3 ning October 1, 2028, provide for the imposi- 4 tion of such deductions, cost sharing, or similar 5 charges determined appropriate by the State (in 6 an amount greater than \$0) with respect to 7 medical assistance furnished to such an indi- 8 vidual.</p> <p>9 “(B) LIMITATIONS.— 10 “(i) EXCLUSION OF CERTAIN SERV- 11 ICES.—In no case may a deduction, cost 12 sharing, or similar charge be imposed 13 under the State plan with respect to serv- 14 ices described in any of subparagraphs (B) 15 through (J) of subsection (a)(2) furnished 16 to a specified individual. 17 “(ii) ITEM AND SERVICE LIMITA- 18 TION.— 19 “(I) IN GENERAL.—Except as 20 provided in subclause (II), in no case 21 may a deduction, cost sharing, or 22 similar charge imposed under the 23 State plan with respect to an item or 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00383 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>		
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	<p>384 •HR 1 RH service furnished to a specified indi- 1 vidual exceed \$35. 2 “(II) SPECIAL RULES FOR PRE- 3 SCRIPTON DRUGS.—In no case may a 4 deduction, cost sharing, or similar 5 charge imposed under the State plan 6 with respect to a prescription drug 7 furnished to a specified individual ex- 8 ceed the limit that would be applicable 9 under paragraph (2)(A)(i) or (2)(B) 10 of section 1916A(c) with respect to 11 such drug and individual if such drug 12 so furnished were subject to cost shar- 13 ing under such section. 14 “(iii) MAXIMUM LIMIT ON COST SHAR- 15 ING.—The total aggregate amount of de- 16 ductions, cost sharing, or similar charges 17 imposed under the State plan for all indi- 18 viduals in the family may not exceed 5 per- 19 cent of the family income of the family in- 20 volved, as applied on a quarterly or month- 21 ly basis (as specified by the State). 22 “(C) CASES OF NONPAYMENT.—Notwith- 23 standing subsection (e) or any other provision 24 of law, a State may permit a provider partici- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00384 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>385 •HR 1 RH pating under the State plan to require, as a 1 condition for the provision of care, items, or 2 services to a specified individual entitled to 3 medical</p>		
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	<p>assistance under this title for such 4 care, items, or services, the payment of any de- 5 ductions, cost sharing, or similar charges au- 6 thorized to be imposed with respect to such 7 care, items, or services. Nothing in this sub- 8 paragraph shall be construed as preventing a 9 provider from reducing or waiving the applica- 10 tion of such deductions, cost sharing, or similar 11 charges on a case-by-case basis. 12 “(3) SPECIFIED INDIVIDUAL DEFINED.—For 13 purposes of this subsection, the term ‘specified indi- 14 vidual’ means an individual enrolled under section 15 1902(a)(10)(A)(i)(VIII) who has a family income (as 16 determined in accordance with section 17 1902(e)(14)) 17 that exceeds the poverty line (as defined in section 18 2110(c)(5)) applicable to a family of the size in- 19 volved.”.</p> <p>20 (b) CONFORMING AMENDMENTS.— 21 (1) REQUIRED APPLICATION.—Section 22 1902(a)(14) of the Social Security Act (42 U.S.C. 23 1396a(a)(14)) is amended by inserting “and provide 24 for imposition of such deductions, cost sharing, or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00385 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 386 •HR 1 RH similar charges for medical assistance furnished to 1 specified individuals (as defined in paragraph (3) of 2 section</p>	
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	<p>1916(k)) in accordance with paragraph (2) 3 of such section” after “section 1916”. 4 (2) NONAPPLICABILITY OF ALTERNATIVE COST 5 SHARING.—Section 1916A(a)(1) of the Social Security Act (42 U.S.C. 1396o–1(a)(1)) is amended, in 7 the second sentence, by striking “or (j)” and insert- 8 ing “(j), or (k)”. 9</p> <p>PART 2—AFFORDABLE CARE ACT 10</p>		
SEC. 44201. ADDRESSING WASTE, FRAUD, AND ABUSE IN	<p>11 THE ACA EXCHANGES. 12 (a) CHANGES TO ENROLLMENT PERIODS FOR EN- 13 ROLLING IN EXCHANGES.—Section 1311 of the Patient 14 Protection and Affordable Care Act (42 U.S.C. 18031) is 15 amended— 16 (1) in subsection (c)(6)— 17 (A) by striking subparagraph (A); 18 (B) by striking “The Secretary” and in- 19 serting the following: 20 “(A) IN GENERAL.—The Secretary”; 21 (C) by redesignating subparagraphs (B) 22 through (D) as clauses (i) through (iii), respec- 23 tively, and adjusting the margins accordingly; 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00386 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 387 •HR 1 RH (D) in clause (i), as so redesignated, by 1 striking “periods, as determined by the Sec- 2 retary for calendar years after the initial enroll- 3 ment period;” and inserting the following: “pe- 4 riods for plans offered in the individual mar- 5 ket— 6 “(I) for enrollment</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>for plan years 7 beginning before January 1, 2026, as 8 determined by the Secretary; and 9 “(II) for enrollment for plan 10 years beginning on or after January 11 1, 2026, beginning on November 1 12 and ending on December 15 of the 13 preceding calendar year;”; 14 (E) in clause (ii), as so redesignated, by 15 inserting “subject to subparagraph (B),” before 16 “special enrollment periods specified”; and 17 (F) by adding at the end the following new 18 subparagraph: 19 “(B)</p> <p>PROHIBITED SPECIAL ENROLLMENT 20 PERIOD.—With respect to plan years beginning 21 on or after January 1, 2026, the Secretary may 22 not require an Exchange to provide for a spe- 23 cial enrollment period for an individual on the 24 basis of the relationship of the income of such</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00387 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 388 •HR 1 RH individual to the poverty line, other than a spe- 1 cial enrollment period based on a change in cir- 2 cumstances or the occurrence of a specific 3 event.”; and 4 (2) in subsection (d), by adding at the end the 5 following new paragraphs: 6 “(8)</p> <p>PROHIBITED ENROLLMENT PERIODS.—An 7 Exchange may not provide for, with respect to en- 8 rollment for plan years beginning</p>		
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	<p>on or after January 1, 2026— 10</p> <p>“(A) an annual open enrollment period 11 other than the period described in subparagraph (A)(i) of subsection (c)(6); or 13</p> <p>“(B) a special enrollment period described 14 in subparagraph (B) of such subsection. 15 “(9)</p> <p>VERIFICATION OF ELIGIBILITY FOR SPECIAL ENROLLMENT PERIODS.— 17 “(A) IN GENERAL.—With respect to enrollment 18 for plan years beginning on or after January 1, 2026, an Exchange shall verify that each 20 individual seeking to enroll in a qualified health 21 plan offered by the Exchange during a special 22 enrollment period selected under subparagraph 23 (B) is eligible to enroll during such special en- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00388 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 389 •HR 1 RH rollment period prior to enrolling such indi- 1 vidual in such plan. 2 “(B)</p> <p>SELECTED SPECIAL ENROLLMENT 3 PERIODS.—For purposes of subparagraph (A), 4 an Exchange shall select one or more special 5 enrollment periods for a plan year with respect 6 to which such Exchange shall conduct the 7 verification required under subparagraph (A) 8 such that the Exchange conducts such 9 verification for not less than 75 percent of all 10 individuals</p>		
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	<p>enrolling in a qualified health plan 11 offered by the Exchange during any special en- 12 rollment period with respect to such plan 13 year.”.</p> <p>14 (b) VERIFYING INCOME FOR INDIVIDUALS ENROLL- 15 ING IN A QUALIFIED HEALTH PLAN THROUGH AN EX- 16 CHANGE.—</p> <p>17 (1) IN GENERAL.—Section 1411(e)(4) of the 18 Patient Protection and Affordable Care Act (42 19 U.S.C. 18081(e)(4)) is amended— 20 (A) by redesignating subparagraph (C) as 21 subparagraph (E); and 22 (B) by inserting after subparagraph (B) 23 the following new subparagraphs: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00389 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 390 •HR 1 RH “(C) REQUIRING VERIFICATION OF IN- 1 COME AND FAMILY SIZE WHEN TAX DATA IS 2 UNAVAILABLE.—For plan years beginning on or 3 after January 1, 2026, for purposes of subpara- 4 graph (A), in the case that the Exchange re- 5 quests data from the Secretary of the Treasury 6 regarding an individual’s household income and 7 the Secretary of the Treasury does not return 8 such data, such information may not be verified 9 solely on the basis of the attestation of such in- 10 dividual with respect to such household income, 11 and the Exchange shall take the actions de- 12 scribed in</p>		
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	<p>subparagraph (A). 13 “(D) REQUIRING VERIFICATION OF IN- 14 COME IN THE CASE OF CERTAIN INCOME DIS- 15 CREPANCIES.— 16 “(i) IN GENERAL.—Subject to clause 17 (iii), for plan years beginning on or after 18 January 1, 2026, for purposes of subpara- 19 graph (A), in the case that a specified in- 20 come discrepancy described in clause (ii) of 21 this subparagraph exists with respect to 22 the information provided by an applicant 23 under subsection (b)(3), the household in- 24 come of such individual shall be treated as 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00390 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 391 •HR 1 RH inconsistent with information in the 1 records maintained by persons under sub- 2 section (c), or as not verified under sub- 3 section (d), and the Exchange shall take 4 the actions described in such subparagraph 5 (A). 6 “(ii) SPECIFIED INCOME DISCREP- 7 ANCY.—For purposes of clause (i), a speci- 8 fied income discrepancy exists with respect 9 to the information provided by an appli- 10 cant under subsection (b)(3) if— 11 “(I) the applicant attests to a 12 projected annual household income 13 that would qualify such applicant to 14 be an applicable taxpayer under sec- 15 tion 36B(c)(1)(A) of the Internal Rev- 16 enue Code of 1986 with</p>		
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	<p>respect to the 17 taxable year involved; 18 “(II) the Exchange receives data 19 from the Secretary of the Treasury or 20 the Commissioner of Social Security, 21 or other reliable, third party data, 22 that indicates that the household in- 23 come of such applicant is less than 24 the household income that would qual- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00391 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 392 •HR 1 RH ify such applicant to be an applicable 1 taxpayer under such section 2 36B(c)(1)(A) with respect to the tax- 3 able year involved; 4 “(III) such attested projected an- 5 nual household income exceeds the in- 6 come reflected in the data described in 7 subclause (II) by a reasonable thresh- 8 old established by the Exchange and 9 approved by the Secretary (which 10 shall be not less than 10 percent, and 11 may also be a dollar amount); and 12 “(IV) the Exchange has not as- 13 sessed or determined based on the 14 data described in subclause (II) that 15 the household income of the applicant 16 meets the applicable income-based eli- 17 gibility standard for the Medicaid pro- 18 gram under title XIX of the Social 19 Security Act or the State children’s 20 health insurance program under title 21 XXI of such Act. 22 “(iii) EXCLUSION OF</p>		
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	<p>CERTAIN INDIVIDUALS INELIGIBLE FOR MEDICAID.— 24 This subparagraph shall not apply in the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00392 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 393 •HR 1 RH case of an applicant who is an alien law- 1 fully present in the United States, who is 2 not eligible for the Medicaid program 3 under title XIX of the Social Security Act 4 by reason of such alien status.”. 5 (2) REQUIRING INDIVIDUALS ON WHOSE BE- 6 HALF ADVANCE PAYMENTS OF THE PREMIUM TAX 7 CREDITS ARE MADE TO FILE AND RECONCILE ON AN 8 ANNUAL BASIS.—Section 1412(b) of the Patient 9 Protection and Affordable Care Act (42 U.S.C. 10 18082(b)) is amended by adding at the end the fol- 11 lowing new paragraph: 12 “(3) ANNUAL REQUIREMENT TO FILE AND REC- 13 ONCILE.— 14 “(A) IN GENERAL.—For plan years begin- 15 ning on or after January 1, 2026, in the case 16 of an individual with respect to whom any ad- 17 vance payment of the premium tax credit allow- 18 able under section 36B of the Internal Revenue 19 Code of 1986 was made under this section to 20 the issuer of a qualified health plan for the rel- 21 evant prior tax year, an advance determination 22 of eligibility for such premium tax credit may 23 not be made under</p>		
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	<p>this subsection with respect 24 to such individual and such plan year if the Ex- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00393 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 394 •HR 1 RH change determines, based on information pro- 1 vided by the Secretary of the Treasury, that 2 such individual— 3 “(i) has not filed an income tax re- 4 turn, as required under sections 6011 and 5 6012 of such Code (and implementing reg- 6 ulations), for the relevant prior tax year; 7 or 8 “(ii) as necessary, has not reconciled 9 (in accordance with subsection (f) of such 10 section 36B) the advance payment of the 11 premium tax credit made with respect to 12 such individual for such relevant prior tax 13 year. 14 “(B) RELEVANT PRIOR TAX YEAR.—For 15 purposes of subparagraph (A), the term ‘rel- 16 evant prior tax year’ means, with respect to the 17 advance determination of eligibility made under 18 this subsection with respect to an individual, 19 the taxable year for which tax return data 20 would be used for purposes of verifying the 21 household income and family size of such indi- 22 vidual (as described in section 1411(b)(3)(A)). 23 “(C) PRELIMINARY ATTESTATION.—If an 24 individual subject to subparagraph (A) attests 25 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00394 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 395 •HR 1 RH that such individual has fulfilled the require- 1 ments to file an income tax return for the rel- 2 evant prior tax year and, as necessary, to rec- 3 oncile the advance payment of the premium tax 4 credit made with respect to such individual for 5 such relevant prior tax year (as described in 6 clauses (i) and (ii) of such subparagraph), the 7 Secretary may make an initial advance deter- 8 mination of eligibility with respect to such indi- 9 vidual and may delay for a reasonable period 10 (as determined by the Secretary) any deter- 11 mination based on information provided by the 12 Secretary of the Treasury that such individual 13 has not fulfilled such requirements. 14 “(D) NOTICE.—If the Secretary deter- 15 mines that an individual did not meet the re- 16 quirements described in subparagraph (A) with 17 respect to the relevant prior tax year and noti- 18 fies the Exchange of such determination, the 19 Exchange shall comply with the notification re- 20 quirement described in section 155.305(f)(4)(i) 21 of title 45, Code of Federal Regulations (as in 22 effect with respect to plan year 2025).”. 23 (3) REMOVING AUTOMATIC EXTENSION OF PE- 24 RIOD TO RESOLVE INCOME</p>	
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	<p>INCONSISTENCIES.—The 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00395 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 396 •HR 1 RH Secretary of Health and Human Services shall revise 1 section 155.315(f) of title 45, Code of Federal Regu- 2 lations (or any successor regulation), to remove 3 paragraph (7) of such section such that, with respect 4 to enrollment for plan years beginning on or after 5 January 1, 2026, in the case that an Exchange es- 6 tablished under subtitle D of title I of the Patient 7 Protection and Affordable Care Act (42 U.S.C. 8 18021 et seq.) provides an individual applying for 9 enrollment in a qualified health plan with a 90-day 10 period to resolve an inconsistency in the application 11 of such individual pursuant to section 12 1411(e)(4)(A)(ii)(II) of such Act, the Exchange may 13 not provide for an automatic extension to such 90- 14 day period on the basis that such individual is re- 15 quired to present satisfactory documentary evidence 16 to verify household income. 17 (c) REVISING RULES ON ALLOWABLE VARIATION IN 18 ACTUARIAL VALUE OF HEALTH PLANS.—The Secretary 19 of Health and Human Services shall— 20 (1) revise section 156.140(c) of title 45, Code 21 of Federal Regulations (or a successor regulation), 22 to provide that, for</p>		
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	<p>plan years beginning on or after 23 January 1, 2026, the allowable variation in the actu- 24 arial value of a health plan applicable under such 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00396 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 397 •HR 1 RH section shall be the allowable variation for such plan 1 applicable under such section for plan year 2022; 2 (2) revise section 156.200(b)(3) of title 45, 3 Code of Federal Regulations (or a successor regula- 4 tion), to provide that, for plan years beginning on or 5 after January 1, 2026, the requirement for a quali- 6 fied health plan issuer described in such section is 7 that the issuer ensures that each qualified health 8 plan complies with benefit design standards, as de- 9 fined in section 156.20 of such title; and 10 (3) revise section 156.400 of title 45, Code of 11 Federal Regulations (or a successor regulation), to 12 provide that, for plan years beginning on or after 13 January 1, 2026, the term “de minimis variation for 14 a silver plan variation” means a minus 1 percentage 15 point and plus 1 percentage point allowable actuarial 16 value variation. 17 (d) UPDATING PREMIUM ADJUSTMENT PERCENTAGE 18 METHODOLOGY.—Section 1302(c)(4) of the Patient Pro- 19 tection and Affordable Care Act (42 U.S.C. 18022(c)(4)) 20 is</p>		
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	<p>amended— 21 (1) by striking “For purposes” and inserting: 22 “(A) IN GENERAL.—For purposes”; and 23 (2) by adding at the end the following new sub- 24 paragraph:</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00397 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 398 •HR 1 RH “(B) UPDATE TO METHODOLOGY.—For 1 calendar years beginning with 2026, the pre- 2 mium adjustment percentage under this para- 3 graph for such calendar year shall be deter- 4 mined consistent with the methodology pub- 5 lished in the Federal Register on April 25, 6 2019 (84 Fed. Reg. 17537 through 17541).”. 7 (e) ELIMINATING THE FIXED-DOLLAR AND GROSS- 8 PERCENTAGE THRESHOLDS APPLICABLE TO EXCHANGE 9 ENROLLMENTS.—The Secretary of Health and Human 10 Services shall revise section 155.400(g) of title 45, Code 11 of Federal Regulations (or a successor regulation) to 12 eliminate, for plan years beginning on or after January 13 1, 2026, the gross premium percentage-based premium 14 payment threshold policy described in paragraph (2) of 15 such section and the fixed-dollar premium payment 16 threshold policy described in paragraph (3) of such sec- 17 tion. 18 (f) PROHIBITING AUTOMATIC REENROLLMENT FROM 19</p>	
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	<p>BRONZE TO SILVER LEVEL QUALIFIED HEALTH PLANS 20 OFFERED BY EXCHANGES.—The Secretary of Health and 21 Human Services shall revise section 155.335(j) of title 45, 22 Code of Federal Regulations (or any successor regulation) 23 to remove paragraph (4) of such section such that, with 24 respect to reenrollments for plan years beginning on or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00398 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 399 •HR 1 RH after January 1, 2026, an Exchange established under 1 subtitle D of title I of the Patient Protection and Afford- 2 able Care Act (42 U.S.C. 18021 et seq.) may not reenroll 3 an individual who was enrolled in a bronze level qualified 4 health plan in a silver level qualified health plan (as such 5 terms are defined in section 1301(a) and described in 6 1302(d) of such Act) unless otherwise permitted under 7 section 155.335(j) of title 45, Code of Federal Regula- 8 tions, as in effect on the day before the date of the enact- 9 ment of this section. 10 (g) REDUCING ADVANCE PAYMENTS OF PREMIUM 11 TAX CREDITS FOR CERTAIN INDIVIDUALS REENROLLED 12 IN EXCHANGES.—Section 1412 of the Patient Protection 13 and Affordable Care Act (42 U.S.C.</p>		
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	<p>18082) is amended— 14 (1) in subsection (a)(3), by inserting “, subject 15 to subsection (c)(2)(C),” after “qualified health 16 plans”; and 17 (2) in subsection (c)(2)— 18 (A) in subparagraph (A), by striking 19 “The” and inserting “Subject to subparagraph 20 (C), the”; and 21 (B) by adding at the end the following new 22 subparagraph: 23 “(C) REDUCTION IN ADVANCE PAYMENT 24 FOR SPECIFIED REENROLLED INDIVIDUALS.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00399 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 400 •HR 1 RH “(i) IN GENERAL.— The amount of an 1 advance payment made under subpara- 2 graph (A) to reduce the premium payable 3 for a qualified health plan that provides 4 coverage to a specified reenrolled individual 5 for an applicable month shall be an 6 amount equal to the amount that would 7 otherwise be made under such subpara- 8 graph reduced by \$5 (or such higher 9 amount as the Secretary determines appro- 10 priate). 11 “(ii) DEFINITIONS.—In this subpara- 12 graph: 13 “(I) APPLICABLE MONTH.—The 14 term ‘applicable month’ means, with 15 respect to a specified reenrolled indi- 16 vidual, any month during a plan year 17 beginning on or after January 1, 18 2027 (or, in the case of an</p>		
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	<p>individual 19 reenrolled in a qualified health plan 20 by an Exchange established pursuant 21 to section 1321(c), January 1, 2026) 22 if, prior to the first day of such 23 month, such individual has failed to 24 confirm or update such information as 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00400 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 401 •HR 1 RH is necessary to redetermine the eligi- 1 bility of such individual for such plan 2 year pursuant to section 1411(f). 3 “(II) SPECIFIED REENROLLED 4 INDIVIDUAL.—The term ‘specified re- 5 enrolled individual’ means an indi- 6 vidual who is reenrolled in a qualified 7 health plan and with respect to whom 8 the advance payment made under sub- 9 paragraph (A) would, without applica- 10 tion of any reduction under this sub- 11 paragraph, reduce the premium pay- 12 able for a qualified health plan that 13 provides coverage to such an indi- 14 vidual to \$0.”. 15 (h) PROHIBITING COVERAGE OF GENDER TRANSI- 16 TION PROCEDURES AS AN ESSENTIAL HEALTH BENEFIT 17 UNDER PLANS OFFERED BY EXCHANGES.— 18 (1) IN GENERAL.—Section 1302(b)(2) of the 19 Patient Protection and Affordable Care Act (42 20 U.S.C. 18022(b)(2)) is amended by adding</p>	
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	<p>at the 21 end the following new subparagraph: 22 “(C) GENDER TRANSITION PROCEDURE.— For plan years beginning on or after 24 January 1, 2027, the essential health benefits 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00401 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 402 •HR 1 RH defined pursuant to paragraph (1) may not include items and services furnished for a gender 2 transition procedure.”. 3</p> <p>(2) GENDER TRANSITION PROCEDURE DEFINED.— Section 1304 of the Patient Protection and 5 Affordable Care Act (42 U.S.C. 18024) is amended 6 by adding at the end the following new subsection: 7 “(f) GENDER TRANSITION PROCEDURE.— 8</p> <p>“(1) IN GENERAL.—In this title, except as provided in paragraph (2), the term ‘gender transition 10 procedure’ means, with respect to an individual, any 11 of the following when performed for the purpose of 12 intentionally changing the body of such individual 13 (including by disrupting the body’s development, inhibiting its natural functions, or modifying its appearance) to no longer correspond to the individual’s 16 sex: 17 “(A) Performing any surgery, including— 18 “(i) castration; 19 “(ii) sterilization; 20 “(iii) orchiectomy; 21 “(iv) scrotoplasty;</p>		
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	<p>22 “(v) vasectomy; 23 “(vi) tubal ligation; 24 “(vii) hysterectomy; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00402 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 403 •HR 1 RH “(viii) oophorectomy; 1 “(ix) ovariectomy; 2 “(x) metoidioplasty; 3 “(xi) clitoroplasty; 4 “(xii) reconstruction of the fixed part 5 of the urethra with or without a 6 metoidioplasty or a phalloplasty; 7 “(xiii) penectomy; 8 “(xiv) phalloplasty; 9 “(xv) vaginoplasty; 10 “(xvi) vaginectomy; 11 “(xvii) vulvoplasty; 12 “(xviii) reduction thyrochondroplasty; 13 “(xix) chondrolaryngoplasty; 14 “(xx) mastectomy; and 15 “(xxi) any plastic, cosmetic, or aes- 16 thetic surgery that feminizes or 17 masculinizes the facial or other body fea- 18 tures of an individual. 19 “(B) Any placement of chest implants to 20 create feminine breasts or any placement of 21 erection or testicular prosetheses. 22 “(C) Any placement of fat or artificial im- 23 plants in the gluteal region. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00403 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 404 •HR 1 RH “(D) Administering, prescribing, or dis- 1 pensing to an individual medications, includ- 2 ing— 3 “(i) gonadotropin-releasing</p>		
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	<p>hormone 4 (GnRH) analogues or other puberty-block- 5 ing drugs to stop or delay normal puberty; 6 and 7 “(ii) testosterone, estrogen, or other 8 androgens to an individual at doses that 9 are supraphysiologic than would normally 10 be produced endogenously in a healthy in- 11 dividual of the same age and sex. 12 “(2) EXCEPTION.—Paragraph (1) shall not 13 apply to the following: 14 “(A) Puberty suppression or blocking pre- 15 scription drugs for the purpose of normalizing 16 puberty for an individual experiencing pre- 17 cocious puberty. 18 “(B) Medically necessary procedures or 19 treatments to correct for— 20 “(i) a medically verifiable disorder of 21 sex development, including— 22 “(I) 46,XX chromosomes with 23 virilization; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00404 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 405 •HR 1 RH “(II) 46,XY chromosomes with 1 undervirilization; and 2 “(III) both ovarian and testicular 3 tissue; 4 “(ii) sex chromosome structure, sex 5 steroid hormone production, or sex hor- 6 mone action, if determined to be abnormal 7 by a physician through genetic or bio- 8 chemical testing; 9 “(iii) infection, disease, injury, or dis- 10 order caused or exacerbated by a</p>		
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	<p>previous 11 procedure described in paragraph (1), or a 12 physical disorder, physical injury, or physical illness that would, as certified by a 14 physician, place the individual in imminent 15 danger of death or impairment of a major 16 bodily function unless the procedure is performed, not including procedures performed for the alleviation of mental distress; or 20 “(iv) procedures to restore or reconstruct the body of the individual in order 22 to correspond to the individual’s sex after 23 one or more previous procedures described 24 in paragraph (1), which may include the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00405 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 406 •HR 1 RH removal of a pseudo phallus or breast augmentation. 2 “(3) SEX.—For purposes of this subsection, the 3 term ‘sex’ means either male or female, as biologically determined and defined by subparagraph 5 (A) and subparagraph (B). 6 “(A) FEMALE.—The term ‘female’ means 7 an individual who naturally has, had, will have, 8 or would have, but for a developmental or genetic anomaly or historical accident, the reproductive system that at some point produces, 11 transports, and utilizes eggs for fertilization. 12 “(B) MALE.—The</p>		
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	<p>term ‘male’ means an individual who naturally has, had, will have, or would have, but for a developmental or genetic anomaly or historical accident, the reproductive system that at some point produces, transports, and utilizes sperm for fertilization.”.</p> <p>(i) CLARIFYING LAWFUL PRESENCE FOR PURPOSES OF THE EXCHANGES.— (1) IN GENERAL.—Section 1312(f) of the Patient Protection and Affordable Care Act (42 U.S.C. 18032(f)) is amended by adding at the end the following new paragraph:</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00406 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH “(4) CLARIFICATION OF LAWFUL PRESENCE.— 1 In this title, the term ‘alien lawfully present in the United States’ does not include an alien granted deferred action under the Deferred Action for Childhood Arrivals process pursuant to the memorandum of the Department of Homeland Security entitled ‘Exercising Prosecutorial Discretion with Respect to Individuals Who Came to the United States as Children’ issued on June 15, 2012.”.</p> <p>(2) COST-SHARING REDUCTIONS.—Section 1402(e)(2) of the Patient Protection and Affordable Care</p>	
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	<p>Act (42 U.S.C. 18071(e)(2)) is amended by 12 adding at the end the following new sentence: “For 13 purposes of this section, an individual shall not be 14 treated as lawfully present if the individual is an 15 alien granted deferred action under the Deferred Ac- 16 tion for Childhood Arrivals process pursuant to the 17 memorandum of the Department of Homeland Secu- 18 rity entitled ‘Exercising Prosecutorial Discretion 19 with Respect to Individuals Who Came to the United 20 States as Children’ issued on June 15, 2012.”. 21 (3) PAYMENT PROHIBITION.—Section 1412(d) 22 of the Patient Protection and Affordable Care Act 23 (42 U.S.C. 18082(d)) is amended by adding at the 24 end the following new sentence: “For purposes of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00407 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 408 •HR 1 RH the previous sentence, an individual shall not be 1 treated as lawfully present if the individual is an 2 alien granted deferred action under the Deferred Ac- 3 tion for Childhood Arrivals process pursuant to the 4 memorandum of the Department of Homeland Secu- 5 rity entitled ‘Exercising Prosecutorial Discretion 6 with Respect to Individuals Who Came to the United 7 States as Children’ issued on June 15, 2012.”.</p>		
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	<p>8 (4) EFFECTIVE DATE.—The amendments made 9 by this section shall apply with respect to plan years 10 beginning on or after January 1, 2026. 11 (j) ENSURING APPROPRIATE APPLICATION OF GUAR- 12 ANTEED ISSUE REQUIREMENTS IN CASE OF NON- 13 PAYMENT OF PAST PREMIUMS.— 14 (1) IN GENERAL.—Section 2702 of the Public 15 Health Service Act (42 U.S.C. 300gg–1) is amended 16 by adding at the end the following new subsection: 17 “(e) NONPAYMENT OF PAST PREMIUMS.— 18 “(1) IN GENERAL.—A health insurance issuer 19 offering individual health insurance coverage may, to 20 the extent allowed under State law, deny such cov- 21 erage in the case of an individual who owes any 22 amount for premiums for individual health insurance 23 coverage offered by such issuer (or by a health in- 24 surance issuer in the same controlled group (as de- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00408 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 409 •HR 1 RH fined in paragraph (3)) as such issuer) in which 1 such individual was previously enrolled. 2 “(2) ATTRIBUTION OF INITIAL PREMIUM PAY- 3 MENT TO OWED AMOUNT.—A health insurance 4 issuer offering individual health insurance coverage 5 may, in the case of an individual described in</p>		
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	<p>para- 6 graph (1) and to the extent allowed under State law, 7 attribute the initial premium payment for such cov- 8 erage applicable to such individual to the amount 9 owed by such individual for premiums for individual 10 health insurance coverage offered by such issuer (or 11 by a health insurance issuer in the same controlled 12 group as such issuer) in which such individual was 13 previously enrolled. 14 “(3) CONTROLLED GROUP DEFINED.— For pur- 15 poses of this subsection, the term ‘controlled group’ 16 means a group of of two or more persons that is 17 treated as a single employer under section 52(a), 18 52(b), 414(m), or 414(o) of the Internal Revenue 19 Code of 1986.”. 20 (2) EFFECTIVE DATE.— The amendment made 21 by paragraph (1) shall apply with respect to plan 22 years beginning on or after January 1, 2026. 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00409 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 410 •HR 1 RH PART 3— IMPROVING AMERICANS’ ACCESS TO 1 CARE 2</p>		
SEC. 44301. EXPANDING AND CLARIFYING THE EXCLUSION	<p>3 FOR ORPHAN DRUGS UNDER THE DRUG 4 PRICE NEGOTIATION PROGRAM. 5 (a) IN GENERAL.— Section 1192(e) of the Social Se- 6 curity Act (42 U.S.C. 1320f-1(e)) is amended— 7 (1) in paragraph (1), by adding at the end the 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>following new subparagraph: 9 “(C) TREATMENT OF FORMER ORPHAN 10 DRUGS.—In calculating the amount of time that 11 has elapsed with respect to the approval of a 12 drug or licensure of a biological product under 13 subparagraph (A)(ii) and subparagraph (B)(ii), 14 respectively, the Secretary shall not take into 15 account any period during which such drug or 16 product was a drug described in paragraph 17 (3)(A).”; and 18 (2) in paragraph (3)(A)— 19 (A) by striking “only one rare disease or 20 condition” and inserting “one or more rare dis- 21 eases or conditions”; and 22 (B) by striking “such disease or condition” 23 and inserting “one or more rare diseases or 24 conditions (as such term is defined in section 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00410 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 411 •HR 1 RH 526(a)(2) of the Federal Food, Drug, and Cos- 1 metic Act)”. 2 (b) APPLICATION.—The amendments made by sub- 3 section (a) shall apply with respect to initial price applica- 4 bility years (as defined in section 1191(b) of the Social 5 Security Act (42 U.S.C. 1320f(b))) beginning on or after 6 January 1, 2028. 7</p>		
SEC. 44302. STREAMLINED ENROLLMENT PROCESS FOR EL-	8 IGIBLE OUT-OF-STATE PROVIDERS UNDER 9 MEDICAID AND CHIP. 10 (a) IN GENERAL.—	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Section 1902(kk) of the Social Security Act (42 U.S.C. 1396a(kk)) is amended by adding 12 at the end of the following new paragraph: 13</p> <p>“(10) STREAMLINED ENROLLMENT PROCESS 14 FOR ELIGIBLE OUT-OF-STATE PROVIDERS.— 15 “(A) IN GENERAL.—The State— 16 “(i) adopts and implements a process 17 to allow an eligible out-of-State provider to 18 enroll under the State plan (or a waiver of 19 such plan) to furnish items and services to, 20 or order, prescribe, refer, or certify eligibility for items and services for, qualifying 22 individuals without the imposition of 23 screening or enrollment requirements by 24 such State that exceed the minimum necessary 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00411 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 412 •HR 1 RH necessary for such State to provide payment 1 to an eligible out-of-State provider under 2 such State plan (or a waiver of such plan), 3 such as the provider’s name and National 4 Provider Identifier (and such other information specified by the Secretary); and 6 “(ii) provides that an eligible out-of- 7 State provider that enrolls as a participating provider in the State plan (or a 9 waiver of such plan) through such process 10 shall be so enrolled for a 5-year period, unless the provider is</p>	<p>impact, and implementation challenges.</p>	
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	<p>terminated or excluded 12 from participation during such period.</p> <p>13 “(B) DEFINITIONS.—In this paragraph: 14 “(i) ELIGIBLE OUT-OF-STATE PRO- 15 VIDER.—The term ‘eligible out-of-State 16 provider’ means, with respect to a State, a 17 provider— 18 “(I) that is located in any other 19 State; 20 “(II) that— 21 “(aa) was determined by the 22 Secretary to have a limited risk 23 of fraud, waste, and abuse for 24 purposes of determining the level 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00412 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>413 •HR 1 RH of screening to be conducted 1 under section 1866(j)(2), has 2 been so screened under such sec- 3 tion 1866(j)(2), and is enrolled in 4 the Medicare program under title 5 XVIII; or 6 “(bb) was determined by the 7 State agency administering or su- 8 pervising the administration of 9 the State plan (or a waiver of 10 such plan) of such other State to 11 have a limited risk of fraud, 12 waste, and abuse for purposes of 13 determining the level of screening 14 to be conducted under paragraph 15 (1) of this subsection, has been 16 so screened under such para- 17 graph (1), and is enrolled under 18 such State plan (or a waiver of 19 such plan); and 20 “(III) that has not been— 21 “(aa) excluded from</p>		
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	<p>partici- 22 pation in any Federal health care 23 program pursuant to section 24 1128 or 1128A; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00413 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 414 •HR 1 RH “(bb) excluded from partici- 1 pation in the State plan (or a 2 waiver of such plan) pursuant to 3 part 1002 of title 42, Code of 4 Federal Regulations (or any suc- 5 cessor regulation), or State law; 6 or 7 “(cc) terminated from par- 8 ticipating in a Federal health 9 care program or the State plan 10 (or a waiver of such plan) for a 11 reason described in paragraph 12 (8)(A). 13 “(ii) QUALIFYING INDIVIDUAL.—The 14 term ‘qualifying individual’ means an indi- 15 vidual under 21 years of age who is en- 16 rolled under the State plan (or waiver of 17 such plan). 18 “(iii) STATE.—The term ‘State’ 19 means 1 of the 50 States or the District 20 of Columbia.”. 21 (b) CONFORMING AMENDMENTS.— 22 (1) Section 1902(a)(77) of the Social Security 23 Act (42 U.S.C. 1396a(a)(77)) is amended by insert- 24 ing “enrollment,” after “screening.”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00414 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 415 •HR 1 RH (2) The subsection heading for section 1 1902(kk) of</p>		
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	<p>such Act (42 U.S.C. 1396a(kk)) is amended by inserting “ENROLLMENT,” after 3 “SCREENING,”. 4 (3) Section 2107(e)(1)(G) of such Act (42 U.S.C. 1397gg(e)(1)(G)) is amended by inserting 6 “enrollment,” after “screening,”. 7 (c) EFFECTIVE DATE.—The amendments made by 8 this section shall apply beginning on the date that is 4 9 years after the date of enactment of this Act. 10</p>		
SEC. 44303. DELAYING DSH REDUCTIONS.	<p>11 (a) IN GENERAL.—Section 12 1923(f) of the Social Security Act (42 U.S.C. 1396r-4(f)) is amended— 13 (1) in paragraph (7)(A)— 14 (A) in clause (i)— 15 (i) in the matter preceding subclause 16 (I), by striking “2026 through 2028” and 17 inserting “2029 through 2031”; and 18 (ii) in subclause (II), by striking “or 19 period”; and 20 (B) in clause (ii), by striking “2026 21 through 2028” and inserting “2029 through 22 2031”; and 23 (2) in paragraph (8), by striking “2027” and 24 inserting “2031”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00415 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 416 •HR 1 RH (b) TENNESSEE DSH ALLOTMENT.—Section 1 1923(f)(6)(A)(vi) of the Social Security Act (42 U.S.C. 2 1396r-4(f)(6)(A)(vi)) is amended— 3 (1) in the header, by striking “2025” and insert- 4 ing “2028”; and 5 (2)</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	by striking “fiscal year 2025” and inserting 6 “fiscal year 2028”. 7		
SEC. 44304. MODIFYING UPDATE TO THE CONVERSION FAC-	<p>8 TOR UNDER THE PHYSICIAN FEE SCHEDULE 9 UNDER THE MEDICARE PROGRAM. 10 Section 1848(d) of the Social Security Act (42 U.S.C. 11 1395w-4(d)) is amended— 12 (1) in paragraph (1)— 13 (A) in subparagraph (A)— 14 (i) in the first sentence, by striking 15 “and ending with 2025”; and 16 (ii) by striking the second sentence; 17 and 18 (B) in subparagraph (D), by striking “(or, 19 beginning with 2026, applicable conversion fac- 20 tor)”; and 21 (2) by amending paragraph (20) to read as fol- 22 lows: 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00416 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 417 •HR 1 RH “(20) UPDATE FOR 2026 AND SUBSEQUENT 1 YEARS.—The update to the single conversion factor 2 established in paragraph (1)(A)— 3 “(A) for 2026 is 75 percent of the Sec- 4 retary’s estimate of the percentage increase in 5 the MEI (as defined in section 1842(i)(3)) for 6 the year; and 7 “(B) for 2027 and each subsequent year is 8 10 percent of the Secretary’s estimate of the 9 percentage increase in the MEI for the year.”. 10</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 44305. MODERNIZING AND ENSURING PBM ACCOUNT-	11 ABILITY. 12 (a) IN GENERAL.— 13 (1) PRESCRIPTION DRUG PLANS.—Section 14 1860D-12 of the Social Security Act (42 U.S.C. 15	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>1395w-112) is amended by adding at the end the 16 following new subsection: 17 “(h) REQUIREMENTS RELATING TO PHARMACY BEN- 18 EFIT MANAGERS.—For plan years beginning on or after 19 January 1, 2028: 20 “(1) AGREEMENTS WITH PHARMACY BENEFIT 21 MANAGERS.—Each contract entered into with a 22 PDP sponsor under this part with respect to a pre- 23 scription drug plan offered by such sponsor shall 24 provide that any pharmacy benefit manager acting 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00417 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 418 •HR 1 RH on behalf of such sponsor has a written agreement 1 with the PDP sponsor under which the pharmacy 2 benefit manager, and any affiliates of such phar- 3 macy benefit manager, as applicable, agree to meet 4 the following requirements: 5 “(A) NO INCOME OTHER THAN BONA FIDE 6 SERVICE FEES.— 7 “(i) IN GENERAL.—The pharmacy 8 benefit manager and any affiliate of such 9 pharmacy benefit manager shall not derive 10 any remuneration with respect to any serv- 11 ices provided on behalf of any entity or in- 12 dividual, in connection with the utilization 13 of covered part D drugs, from any such en- 14 tity or individual other than bona fide serv- 15 ice fees,</p>		
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	<p>subject to clauses (ii) and (iii). 16</p> <p>“(ii) INCENTIVE PAYMENTS.—For the 17 purposes of this subsection, an incentive 18 payment (as determined by the Secretary) 19 paid by a PDP sponsor to a pharmacy 20 benefit manager (or an affiliate of such 21 pharmacy benefit manager) that is per- 22 forming services on behalf of such sponsor 23 shall be deemed a ‘bona fide service fee’ 24 (even if such payment does not otherwise</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00418 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>419 •HR 1 RH meet the definition of such term under 1 paragraph (7)(B)) if such payment is a 2 flat dollar amount, is consistent with fair 3 market value (as specified by the Sec- 4 retary), is related to services actually per- 5 formed by the pharmacy benefit manager 6 or affiliate of such pharmacy benefit man- 7 ager, on behalf of the PDP sponsor mak- 8 ing such payment, in connection with the 9 utilization of covered part D drugs, and 10 meets additional requirements, if any, as 11 determined appropriate by the Secretary. 12 “(iii)</p> <p>CLARIFICATION ON REBATES 13 AND DISCOUNTS USED TO LOWER COSTS 14 FOR COVERED PART D DRUGS.—Rebates, 15 discounts, and other price concessions re- 16 ceived by a pharmacy benefit manager or 17 an affiliate of a</p>		
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	<p>pharmacy benefit manager 18 from manufacturers, even if such price 19 concessions are calculated as a percentage 20 of a drug's price, shall not be considered a 21 violation of the requirements of clause (i) 22 if they are fully passed through to a PDP 23 sponsor and are compliant with all regu- 24 latory and subregulatory requirements re- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00419 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 420 •HR 1 RH lated to direct and indirect remuneration 1 for manufacturer rebates under this part, 2 including in cases where a PDP sponsor is 3 acting as a pharmacy benefit manager on 4 behalf of a prescription drug plan offered 5 by such PDP sponsor. 6</p> <p>“(iv) EVALUATION OF REMUNERATION 7 ARRANGEMENTS.—Components of subsets 8 of remuneration arrangements (such as 9 fees or other forms of compensation paid 10 to or retained by the pharmacy benefit 11 manager or affiliate of such pharmacy ben- 12 efit manager), as determined appropriate 13 by the Secretary, between pharmacy ben- 14 efit managers or affiliates of such phar- 15 macy benefit managers, as applicable, and 16 other entities involved in the dispensing or 17 utilization of covered part D drugs</p>		
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	<p>(includ- 18 ing PDP sponsors, manufacturers, phar- 19 macies, and other entities as determined 20 appropriate by the Secretary) shall be sub- 21 ject to review by the Secretary, in con- 22 sultation with the Office of the Inspector 23 General of the Department of Health and 24 Human Services, as determined appro- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00420 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 421 •HR 1 RH priate by the Secretary. The Secretary, in 1 consultation with the Office of the Inspec- 2 tor General, shall review whether remu- 3 nation under such arrangements is con- 4 sistent with fair market value (as specified 5 by the Secretary) through reviews and as- 6 sessments of such remuneration, as deter- 7 mined appropriate. 8 “(v) DISGORGEMENT.—The pharmacy 9 benefit manager shall disgorge any remu- 10 nation paid to such pharmacy benefit 11 manager or an affiliate of such pharmacy 12 benefit manager in violation of this sub- 13 paragraph to the PDP sponsor. 14 “(vi) ADDITIONAL REQUIREMENTS.— 15 The pharmacy benefit manager shall— 16 “(I) enter into a written agree- 17 ment with any affiliate of such phar- 18 macy benefit manager, under which 19 the affiliate shall identify and disgorge 20 any</p>		
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	<p>remuneration described in clause 21 (v) to the pharmacy benefit manager; 22 and 23 “(II) attest, subject to any re- 24 quirements determined appropriate by 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00421 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 422 •HR 1 RH the Secretary, that the pharmacy ben- 1 efit manager has entered into a writ- 2 ten agreement described in subclause 3 (I) with any relevant affiliate of the 4 pharmacy benefit manager. 5</p> <p>“(B) TRANSPARENCY REGARDING GUARAN- 6 TEES AND COST PERFORMANCE EVALUA- 7 TIONS.—The pharmacy benefit manager shall— 8 “(i) define, interpret, and apply, in a 9 fully transparent and consistent manner 10 for purposes of calculating or otherwise 11 evaluating pharmacy benefit manager per- 12 formance against pricing guarantees or 13 similar cost performance measurements re- 14 lated to rebates, discounts, price conces- 15 sions, or net costs, terms such as— 16 “(I) ‘generic drug’, in a manner 17 consistent with the definition of the 18 term under section 423.4 of title 42, 19 Code of Federal Regulations, or a suc- 20 cessor regulation; 21 “(II) ‘brand name drug’, in a 22 manner consistent with the definition 23 of the term under section 423.4 of 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025</p>		
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	<p>format specified by the Sec- 2 retary under paragraph (5). Each such re- 3 port shall include, with respect to such 4 PDP sponsor and each plan offered by 5 such sponsor, the following information 6 with respect to the previous plan year: 7 “(I) A list of all drugs covered by 8 the plan that were dispensed includ- 9 ing, with respect to each such drug— 10 “(aa) the brand name, ge- 11 neric or non-proprietary name, 12 and National Drug Code; 13 “(bb) the number of plan 14 enrollees for whom the drug was 15 dispensed, the total number of 16 prescription claims for the drug 17 (including original prescriptions 18 and refills, counted as separate 19 claims), and the total number of 20 dosage units of the drug dis- 21 pensed; 22 “(cc) the number of pre- 23 scription claims described in item 24 (bb) by each type of dispensing 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00424 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 425 •HR 1 RH channel through which the drug 1 was dispensed, including retail, 2 mail order, specialty pharmacy, 3 long term care pharmacy, home 4 infusion pharmacy, or other types 5 of pharmacies or providers; 6 “(dd) the average wholesale 7 acquisition cost, listed as cost per 8 day’s supply, cost per dosage 9</p>		
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	<p>unit, and cost per typical course 10 of treatment (as applicable); 11 “(ee) the average wholesale 12 price for the drug, listed as price 13 per day’s supply, price per dos- 14 age unit, and price per typical 15 course of treatment (as applica- 16 ble); 17 “(ff) the total out-of-pocket 18 spending by plan enrollees on 19 such drug after application of 20 any benefits under the plan, in- 21 cluding plan enrollee spending 22 through copayments, coinsurance, 23 and deductibles; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00425 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 426 •HR 1 RH “(gg) total rebates paid by 1 the manufacturer on the drug as 2 reported under the Detailed DIR 3 Report (or any successor report) 4 submitted by such sponsor to the 5 Centers for Medicare & Medicaid 6 Services; 7 “(hh) all other direct or in- 8 direct remuneration on the drug 9 as reported under the Detailed 10 DIR Report (or any successor re- 11 port) submitted by such sponsor 12 to the Centers for Medicare & 13 Medicaid Services; 14 “(ii) the average pharmacy 15 reimbursement amount paid by 16 the plan for the drug in the ag- 17 gregate and disaggregated by dis- 18 pensing channel identified in item 19 (cc); 20 “(jj) the average National 21 Average Drug Acquisition Cost 22 (NADAC); and</p>		
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	<p>23 “(kk) total manufacturer-de- 24 rived revenue, inclusive of bona 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00426 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 427 •HR 1 RH fide service fees, attributable to 1 the drug and retained by the 2 pharmacy benefit manager and 3 any affiliate of such pharmacy 4 benefit manager. 5 “(II) In the case of a pharmacy 6 benefit manager that has an affiliate 7 that is a retail, mail order, or spe- 8 cialty pharmacy, with respect to drugs 9 covered by such plan that were dis- 10 pensed, the following information: 11 “(aa) The percentage of 12 total prescriptions that were dis- 13 pensed by pharmacies that are an 14 affiliate of the pharmacy benefit 15 manager for each drug. 16 “(bb) The interquartile 17 range of the total combined costs 18 paid by the plan and plan enroll- 19 ees, per dosage unit, per course 20 of treatment, per 30-day supply, 21 and per 90-day supply for each 22 drug dispensed by pharmacies 23 that are not an affiliate of the 24 pharmacy benefit manager and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00427 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 428 •HR 1 RH that are included in the phar- 1 macy network of such plan. 2 “(cc) The interquartile 3</p>		
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	<p>range of the total combined costs 4 paid by the plan and plan enroll- 5 ees, per dosage unit, per course 6 of treatment, per 30-day supply, 7 and per 90-day supply for each 8 drug dispensed by pharmacies 9 that are an affiliate of the phar- 10 macy benefit manager and that 11 are included in the pharmacy 12 network of such plan. 13 “(dd) The lowest total com- 14 bined cost paid by the plan and 15 plan enrollees, per dosage unit, 16 per course of treatment, per 30- 17 day supply, and per 90-day sup- 18 ply, for each drug that is avail- 19 able from any pharmacy included 20 in the pharmacy network of such 21 plan. 22 “(ee) The difference between 23 the average acquisition cost of 24 the affiliate, such as a pharmacy 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00428 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 429 •HR 1 RH or other entity that acquires pre- 1 scription drugs, that initially ac- 2 quires the drug and the amount 3 reported under subclause (I)(jj) 4 for each drug. 5 “(ff) A list inclusive of the 6 brand name, generic or non-pro- 7 prietary name, and National 8 Drug Code of covered part D 9 drugs subject to an agreement 10 with a covered entity under sec- 11 tion 340B of the Public Health 12 Service Act for which the phar- 13 macy benefit manager or an affil- 14 iate of the pharmacy benefit 15</p>		
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	<p>manager had a contract or other 16 arrangement with such a covered 17 entity in the service area of such 18 plan. 19 “(III) Where a drug approved 20 under section 505(c) of the Federal 21 Food, Drug, and Cosmetic Act (re- 22 ferred to in this subclause as the ‘list- 23 ed drug’) is covered by the plan, the 24 following information: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00429 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 430 •HR 1 RH “(aa) A list of currently 1 marketed generic drugs approved 2 under section 505(j) of the Fed- 3 eral Food, Drug, and Cosmetic 4 Act pursuant to an application 5 that references such listed drug 6 that are not covered by the plan, 7 are covered on the same for- 8 mulary tier or a formulary tier 9 typically associated with higher 10 cost-sharing than the listed drug, 11 or are subject to utilization man- 12 agement that the listed drug is 13 not subject to. 14 “(bb) The estimated average 15 beneficiary cost-sharing under 16 the plan for a 30-day supply of 17 the listed drug. 18 “(cc) Where a generic drug 19 listed under item (aa) is on a for- 20 mulary tier typically associated 21 with higher cost-sharing than the 22 listed drug, the estimated aver- 23 age cost-sharing that a bene- 24 ficiary would have paid for a 30- 25 VerDate Sep 11</p>	
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	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00430 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 431 •HR 1 RH day supply of each of the generic 1 drugs described in item (aa), had 2 the plan provided coverage for 3 such drugs on the same for- 4 mulary tier as the listed drug. 5 “(dd) A written justification 6 for providing more favorable cov- 7 erage of the listed drug than the 8 generic drugs described in item 9 (aa). 10 “(ee) The number of cur- 11 rently marketed generic drugs 12 approved under section 505(j) of 13 the Federal Food, Drug, and 14 Cosmetic Act pursuant to an ap- 15 plication that references such 16 listed drug. 17 “(IV) Where a reference product 18 (as defined in section 351(i) of the 19 Public Health Service Act) is covered 20 by the plan, the following information: 21 “(aa) A list of currently 22 marketed biosimilar biological 23 products licensed under section 24 351(k) of the Public Health 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00431 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 432 •HR 1 RH Service Act pursuant to an appli- 1 cation that refers to such ref- 2 erence product that are not cov- 3 ered by the plan, are covered on 4 the same formulary tier or a for- 5 mulary tier typically</p>		
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	<p>associated 6 with higher cost-sharing than the 7 reference product, or are subject 8 to utilization management that 9 the reference product is not sub- 10 ject to. 11 “(bb) The estimated average 12 beneficiary cost-sharing under 13 the plan for a 30-day supply of 14 the reference product. 15 “(cc) Where a biosimilar bi- 16 ological product listed under item 17 (aa) is on a formulary tier typi- 18 cally associated with higher cost- 19 sharing than the reference prod- 20 uct, the estimated average cost- 21 sharing that a beneficiary would 22 have paid for a 30-day supply of 23 each of the biosimilar biological 24 products described in item (aa), 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00432 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 433 •HR 1 RH had the plan provided coverage 1 for such products on the same 2 formulary tier as the reference 3 product. 4 “(dd) A written justification 5 for providing more favorable cov- 6 erage of the reference product 7 than the biosimilar biological 8 product described in item (aa). 9 “(ee) The number of cur- 10 rently marketed biosimilar bio- 11 logical products licensed under 12 section 351(k) of the Public 13 Health Service Act, pursuant to 14 an application that refers to such 15 reference product. 16 “(V) Total</p>		
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	<p>gross spending on 17 covered part D drugs by the plan, not 18 net of rebates, fees, discounts, or 19 other direct or indirect remuneration. 20</p> <p>“(VI) The total amount retained 21 by the pharmacy benefit manager or 22 an affiliate of such pharmacy benefit 23 manager in revenue related to utiliza- 24 tion of covered part D drugs under 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00433 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>434 •HR 1 RH that plan, inclusive of bona fide serv- 1 ice fees. 2</p> <p>“(VII) The total spending on cov- 3 ered part D drugs net of rebates, fees, 4 discounts, or other direct and indirect 5 remuneration by the plan. 6</p> <p>“(VIII) An explanation of any 7 benefit design parameters under such 8 plan that encourage plan enrollees to 9 fill prescriptions at pharmacies that 10 are an affiliate of such pharmacy ben- 11 efit manager, such as mail and spe- 12 cialty home delivery programs, and re- 13 tail and mail auto-refill programs. 14</p> <p>“(IX) The following information: 15</p> <p>“(aa) A list of all brokers, 16 consultants, advisors, and audi- 17 tors that receive compensation 18 from the pharmacy benefit man- 19 ager or an affiliate of such phar- 20 macy benefit manager for refer- 21 rals, consulting, auditing, or 22 other services offered to PDP 23 sponsors related to pharmacy 24</p>		
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	<p>benefit management services. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00434 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 435 •HR 1 RH “(bb) The amount of com- 1 pensation provided by such phar- 2 macy benefit manager or affiliate 3 to each such broker, consultant, 4 advisor, and auditor. 5 “(cc) The methodology for 6 calculating the amount of com- 7 pensation provided by such phar- 8 macy benefit manager or affil- 9 iate, for each such broker, con- 10 sultant, advisor, and auditor. 11 “(X) A list of all affiliates of the 12 pharmacy benefit manager. 13 “(XI) A summary document sub- 14 mitted in a standardized template de- 15 veloped by the Secretary that includes 16 such information described in sub- 17 clauses (I) through (X). 18 “(ii) WRITTEN EXPLANATION OF CON- 19 TRACTS OR AGREEMENTS WITH DRUG 20 MANUFACTURERS.— 21 “(I) IN GENERAL.—The phar- 22 macy benefit manager shall, not later 23 than 30 days after the finalization of 24 any contract or agreement between 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00435 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 436 •HR 1 RH such pharmacy benefit manager or an 1 affiliate of such pharmacy benefit 2 manager and a drug manufacturer (or 3</p>		
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	<p>subsidiary, agent, or entity affiliated 4 with such drug manufacturer) that 5 makes rebates, discounts, payments, 6 or other financial incentives related to 7 one or more covered part D drugs or 8 other prescription drugs, as applica- 9 ble, of the manufacturer directly or 10 indirectly contingent upon coverage, 11 formulary placement, or utilization 12 management conditions on any other 13 covered part D drugs or other pre- 14 scription drugs, as applicable, submit 15 to the PDP sponsor a written expla- 16 nation of such contract or agreement. 17 “(II) REQUIREMENTS.—A writ- 18 ten explanation under subclause (I) 19 shall— 20 “(aa) include the manufac- 21 turer subject to the contract or 22 agreement, all covered part D 23 drugs and other prescription 24 drugs, as applicable, subject to 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00436 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 437 •HR 1 RH the contract or agreement and 1 the manufacturers of such drugs, 2 and a high-level description of 3 the terms of such contract or 4 agreement and how such terms 5 apply to such drugs; and 6 “(bb) be certified by the 7 Chief Executive Officer, Chief Fi- 8 nancial Officer, or General Coun- 9 sel of such pharmacy benefit 10 manager, or</p>	
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	<p>affiliate of such 11 pharmacy benefit manager, as 12 applicable, or an individual dele- 13 gated with the authority to sign 14 on behalf of one of these officers, 15 who reports directly to the offi- 16 cer.</p> <p>17 “(III) DEFINITION OF OTHER 18 PRESCRIPTION DRUGS.—For purposes 19 of this clause, the term ‘other pre- 20 scription drugs’ means prescription 21 drugs covered as supplemental bene- 22 fits under this part or prescription 23 drugs paid outside of this part.</p> <p>24 “(D) AUDIT RIGHTS.— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00437 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>438 •HR 1 RH “(i) IN GENERAL.—Not less than once 1 a year, at the request of the PDP sponsor, 2 the pharmacy benefit manager shall allow 3 for an audit of the pharmacy benefit man- 4 ager to ensure compliance with all terms 5 and conditions under the written agree- 6 ment described in this paragraph and the 7 accuracy of information reported under 8 subparagraph (C). 9 “(ii) AUDITOR.—The PDP sponsor 10 shall have the right to select an auditor. 11 The pharmacy benefit manager shall not 12 impose any limitations on the selection of 13 such auditor. 14 “(iii) PROVISION OF INFORMATION.— 15 The pharmacy benefit manager shall make 16 available to such auditor</p>		
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	<p>all records, data, 17 contracts, and other information necessary 18 to confirm the accuracy of information 19 provided under subparagraph (C), subject 20 to reasonable restrictions on how such in- 21 formation must be reported to prevent re- 22 disclosure of such information. 23 “(iv) TIMING.— The pharmacy benefit 24 manager must provide information under 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00438 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 439 •HR 1 RH clause (iii) and other information, data, 1 and records relevant to the audit to such 2 auditor within 6 months of the initiation of 3 the audit and respond to requests for addi- 4 tional information from such auditor with- 5 in 30 days after the request for additional 6 information. 7 “(v) INFORMATION FROM AFFILI- 8 ATES.—The pharmacy benefit manager 9 shall be responsible for providing to such 10 auditor information required to be reported 11 under subparagraph (C) or under clause 12 (iii) of this subparagraph that is owned or 13 held by an affiliate of such pharmacy ben- 14 efit manager. 15 “(2) ENFORCEMENT.— 16 “(A) IN GENERAL.—Each PDP sponsor 17 shall— 18 “(i) disgorge to the Secretary any 19 amounts disgorged to the PDP sponsor by</p>		
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	<p>20 a pharmacy benefit manager under para- 21 graph (1)(A)(v); 22 “(ii) require, in a written agreement 23 with any pharmacy benefit manager acting 24 on behalf of such sponsor or affiliate of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00439 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 440 •HR 1 RH such pharmacy benefit manager, that such 1 pharmacy benefit manager or affiliate re- 2 imburse the PDP sponsor for any civil 3 money penalty imposed on the PDP spon- 4 sor as a result of the failure of the phar- 5 macy benefit manager or affiliate to meet 6 the requirements of paragraph (1) that are 7 applicable to the pharmacy benefit man- 8 ager or affiliate under the agreement; and 9 “(iii) require, in a written agreement 10 with any such pharmacy benefit manager 11 acting on behalf of such sponsor or affil- 12 iate of such pharmacy benefit manager, 13 that such pharmacy benefit manager or af- 14 filiate be subject to punitive remedies for 15 breach of contract for failure to comply 16 with the requirements applicable under 17 paragraph (1). 18 “(B) REPORTING OF ALLEGED VIOLA- 19 TIONS.—</p> <p>The Secretary shall make available and 20 maintain a mechanism for manufacturers, PDP 21 sponsors, pharmacies, and other entities that 22 have contractual relationships</p>		
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	<p>with pharmacy 23 benefit managers or affiliates of such pharmacy 24 benefit managers to report, on a confidential 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00440 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 441 •HR 1 RH basis, alleged violations of paragraph (1)(A) or 1 subparagraph (C). 2 “(C) ANTI-RETALIATION AND ANTI-COER- 3 CION.—Consistent with applicable Federal or 4 State law, a PDP sponsor shall not— 5 “(i) retaliate against an individual or 6 entity for reporting an alleged violation 7 under subparagraph (B); or 8 “(ii) coerce, intimidate, threaten, or 9 interfere with the ability of an individual 10 or entity to report any such alleged viola- 11 tions. 12</p> <p>“(3) CERTIFICATION OF COMPLIANCE.— 13 “(A) IN GENERAL.—Each PDP sponsor 14 shall furnish to the Secretary (at a time and in 15 a manner specified by the Secretary) an annual 16 certification of compliance with this subsection, 17 as well as such information as the Secretary de- 18 termines necessary to carry out this subsection. 19 “(B) IMPLEMENTATION.—</p> <p>Notwithstanding 20 any other provision of law, the Secretary may 21 implement this paragraph by program instruc- 22 tion or otherwise. 23 “(4) RULE OF CONSTRUCTION.—Nothing in 24</p>		
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this subsection shall be construed as— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00441 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 442 •HR 1 RH “(A) prohibiting flat dispensing fees or re- 1 imbursement or payment for ingredient costs 2 (including customary, industry-standard dis- 3 counts directly related to drug acquisition that 4 are retained by pharmacies or wholesalers) to 5 entities that acquire or dispense prescription 6 drugs; or 7 “(B) modifying regulatory requirements or 8 sub-regulatory program instruction or guidance 9 related to pharmacy payment, reimbursement, 10 or dispensing fees. 11 “(5) STANDARD FORMATS.— 12 “(A) IN GENERAL.—Not later than June 13 1, 2027, the Secretary shall specify standard, 14 machine-readable formats for pharmacy benefit 15 managers to submit annual reports required 16 under paragraph (1)(C)(i). 17 “(B) IMPLEMENTATION.— Notwithstanding 18 any other provision of law, the Secretary may 19 implement this paragraph by program instruc- 20 tion or otherwise. 21 “(6) CONFIDENTIALITY.— 22 “(A) IN GENERAL.—Information disclosed 23 by a pharmacy benefit manager, an affiliate of 24 a pharmacy benefit manager, a PDP sponsor, 25

	<p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00442 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 443 •HR 1 RH or a pharmacy under this subsection that is not 1 otherwise publicly available or available for pur- 2 chase shall not be disclosed by the Secretary or 3 a PDP sponsor receiving the information, ex- 4 cept that the Secretary may disclose the infor- 5 mation for the following purposes: 6 “(i) As the Secretary determines nec- 7 essary to carry out this part. 8 “(ii) To permit the Comptroller Gen- 9 eral to review the information provided. 10 “(iii) To permit the Director of the 11 Congressional Budget Office to review the 12 information provided. 13 “(iv) To permit the Executive Direc- 14 tor of the Medicare Payment Advisory 15 Commission to review the information pro- 16 vided. 17 “(v) To the Attorney General for the 18 purposes of conducting oversight and en- 19 forcement under this title. 20 “(vi) To the Inspector General of the 21 Department of Health and Human Serv- 22 ices in accordance with its authorities 23 under the Inspector General Act of 1978 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00443 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 444 •HR 1 RH (section 406 of title</p>		
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	<p>5, United States 1 Code), and other applicable statutes. 2 “(B) RESTRICTION ON USE OF INFORMATION.—The Secretary, the Comptroller General, 4 the Director of the Congressional Budget Of- 5 fice, and the Executive Director of the Medicare 6 Payment Advisory Commission shall not report 7 on or disclose information disclosed pursuant to 8 subparagraph (A) to the public in a manner 9 that would identify— 10 “(i) a specific pharmacy benefit man- 11 ager, affiliate, pharmacy, manufacturer, 12 wholesaler, PDP sponsor, or plan; or 13 “(ii) contract prices, rebates, dis- 14 counts, or other remuneration for specific 15 drugs in a manner that may allow the 16 identification of specific contracting parties 17 or of such specific drugs. 18 “(7) DEFINITIONS.—For purposes of this sub- 19 section: 20 “(A) AFFILIATE.—The term ‘affiliate’ 21 means, with respect to any pharmacy benefit 22 manager or PDP sponsor, any entity that, di- 23 rectly or indirectly— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00444 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 445 •HR 1 RH “(i) owns or is owned by, controls or 1 is controlled by, or is otherwise related in 2 any ownership structure to such pharmacy 3 benefit manager or PDP sponsor; or</p>		
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	<p>4 “(ii) acts as a contractor, principal, or 5 agent to such pharmacy benefit manager 6 or PDP sponsor, insofar as such con- 7 tractor, principal, or agent performs any of 8 the functions described under subpara- 9 graph (C). 10</p> <p>“(B) BONA FIDE SERVICE FEE.— The term 11 ‘bona fide service fee’ means a fee that is reflec- 12 tive of the fair market value (as specified by the 13 Secretary, through notice and comment rule- 14 making) for a bona fide, itemized service actu- 15 ally performed on behalf of an entity, that the 16 entity would otherwise perform (or contract for) 17 in the absence of the service arrangement and 18 that is not passed on in whole or in part to a 19 client or customer, whether or not the entity 20 takes title to the drug. Such fee must be a flat 21 dollar amount and shall not be directly or indi- 22 rectly based on, or contingent upon— 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00445 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>446 •HR 1 RH “(i) drug price, such as wholesale ac- 1 quisition cost or drug benchmark price 2 (such as average wholesale price); 3 “(ii) the amount of discounts, rebates, 4 fees, or other direct or indirect remunera- 5 tion with respect to covered part D drugs 6 dispensed to enrollees in a prescription 7 drug plan, except as permitted</p>		
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	<p>pursuant to 8 paragraph (1)(A)(ii);</p> <p>9 “(iii) coverage or formulary placement 10 decisions or the volume or value of any re- 11 ferrals or business generated between the 12 parties to the arrangement; or 13 “(iv) any other amounts or meth- 14 odologies prohibited by the Secretary. 15</p> <p>“(C) PHARMACY BENEFIT MANAGER.—The 16 term ‘pharmacy benefit manager’ means any 17 person or entity that, either directly or through 18 an intermediary, acts as a price negotiator or 19 group purchaser on behalf of a PDP sponsor or 20 prescription drug plan, or manages the pre- 21 scription drug benefits provided by such spon- 22 sor or plan, including the processing and pay- 23 ment of claims for prescription drugs, the per- 24 formance of drug utilization review, the proc- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00446 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>447 •HR 1 RH essing of drug prior authorization requests, the 1 adjudication of appeals or grievances related to 2 the prescription drug benefit, contracting with 3 network pharmacies, controlling the cost of cov- 4 ered part D drugs, or the provision of related 5 services. Such term includes any person or enti- 6 ty that carries out one or more of the activities 7 described</p>		
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	<p>in the preceding sentence, irrespective 8 of whether such person or entity calls itself a 9 ‘pharmacy benefit manager’.”. 10 (2) MA–PD PLANS.—Section 1857(f)(3) of the 11 Social Security Act (42 U.S.C. 1395w–27(f)(3)) is 12 amended by adding at the end the following new 13 subparagraph: 14 “(F) REQUIREMENTS RELATING TO PHAR- 15 MACY BENEFIT MANAGERS.—For plan years be- 16 ginning on or after January 1, 2028, section 17 1860D–12(h).”. 18 (3) NONAPPLICATION OF PAPERWORK REDUC- 19 TION ACT.—Chapter 35 of title 44, United States 20 Code, shall not apply to the implementation of this 21 subsection. 22 (4) FUNDING.— 23 (A) SECRETARY.—In addition to amounts 24 otherwise available, there is appropriated to the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00447 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 448 •HR 1 RH Centers for Medicare & Medicaid Services Pro- 1 gram Management Account, out of any money 2 in the Treasury not otherwise appropriated, 3 \$113,000,000 for fiscal year 2025, to remain 4 available until expended, to carry out this sub- 5 section. 6 (B) OIG.—In addition to amounts other- 7 wise available, there is appropriated to the In- 8 spector General of the Department</p>		
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	<p>of Health 9 and Human Services, out of any money in the 10 Treasury not otherwise appropriated, 11 \$20,000,000 for fiscal year 2025, to remain 12 available until expended, to carry out this sub- 13 section. 14 (b) GAO STUDY AND REPORT ON PRICE-RELATED 15 COMPENSATION ACROSS THE SUPPLY CHAIN.— 16 (1) STUDY.—The Comptroller General of the 17 United States (in this subsection referred to as the 18 “Comptroller General”) shall conduct a study de- 19 scribing the use of compensation and payment struc- 20 tures related to a prescription drug’s price within 21 the retail prescription drug supply chain in part D 22 of title XVIII of the Social Security Act (42 U.S.C. 23 1395w–101 et seq.). Such study shall summarize in- 24 formation from Federal agencies and industry ex- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00448 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 449 •HR 1 RH perts, to the extent available, with respect to the fol- 1 lowing: 2 (A) The type, magnitude, other features 3 (such as the pricing benchmarks used), and 4 prevalence of compensation and payment struc- 5 tures related to a prescription drug’s price, 6 such as calculating fee amounts as a percentage 7 of a prescription drug’s price, between inter- 8 mediaries in the prescription drug</p>		
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	<p>supply chain, 9 including— 10 (i) pharmacy benefit managers; 11 (ii) PDP sponsors offering prescrip- 12 tion drug plans and Medicare Advantage 13 organizations offering MA–PD plans; 14 (iii) drug wholesalers; 15 (iv) pharmacies; 16 (v) manufacturers; 17 (vi) pharmacy services administrative 18 organizations; 19 (vii) brokers, auditors, consultants, 20 and other entities that— 21 (I) advise PDP sponsors offering 22 prescription drug plans and Medicare 23 Advantage organizations offering MA– 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00449 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 450 •HR 1 RH PD plans regarding pharmacy bene- 1 fits; or 2 (II) review PDP sponsor and 3 Medicare Advantage organization con- 4 tracts with pharmacy benefit man- 5 agers; and 6 (viii) other service providers that con- 7 tract with any of the entities described in 8 clauses (i) through (vii) that may use 9 price-related compensation and payment 10 structures, such as rebate aggregators (or 11 other entities that negotiate or process 12 price concessions on behalf of pharmacy 13 benefit managers, plan sponsors, or phar- 14 macies). 15 (B) The primary business models and com- 16 pensation structures for each category of inter- 17 mediary described in subparagraph (A). 18 (C) Variation</p>		
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	<p>in price-related compensation 19 structures between affiliated entities (such as 20 entities with common ownership, either full or 21 partial, and subsidiary relationships) and unfaf- 22 filiated entities. 23 (D) Potential conflicts of interest among 24 contracting entities related to the use of pre- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00450 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 451 •HR 1 RH scription drug price-related compensation struc- 1 tures, such as the potential for fees or other 2 payments set as a percentage of a prescription 3 drug's price to advantage formulary selection, 4 distribution, or purchasing of prescription drugs 5 with higher prices. 6 (E) Notable differences, if any, in the use 7 and level of price-based compensation struc- 8 tures over time and between different market 9 segments, such as under part D of title XVIII 10 of the Social Security Act (42 U.S.C. 1395w- 11 101 et seq.) and the Medicaid program under 12 title XIX of such Act (42 U.S.C. 1396 et seq.). 13 (F) The effects of drug price-related com- 14 pensation structures and alternative compensa- 15 tion structures on Federal health care programs 16 and program beneficiaries, including with re- 17 spect to cost-sharing, premiums, Federal out- 18 lays, biosimilar and</p>		
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	<p>generic drug adoption and 19 utilization, drug shortage risks, and the poten- 20 tial for fees set as a percentage of a drug's 21 price to advantage the formulary selection, dis- 22 tribution, or purchasing of drugs with higher 23 prices. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00451 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 452 •HR 1 RH (G) Other issues determined to be relevant 1 and appropriate by the Comptroller General. 2 (2) REPORT.—Not later than 2 years after the 3 date of enactment of this section, the Comptroller 4 General shall submit to Congress a report containing 5 the results of the study conducted under paragraph 6 (1), together with recommendations for such legisla- 7 tion and administrative action as the Comptroller 8 General determines appropriate. 9 (c)</p> <p>MEDPAC REPORTS ON AGREEMENTS WITH 10 PHARMACY BENEFIT MANAGERS WITH RESPECT TO PRE- 11 SCRIPTON DRUG PLANS AND MA- PD PLANS.— 12 (1) IN GENERAL.—The Medicare Payment Ad- 13 visory Commission shall submit to Congress the fol- 14 lowing reports: 15 (A) INITIAL REPORT.—Not later than the 16 first March 15 occurring after the date that is 17 2 years after the date on which the Secretary 18 makes the data available to the</p>	
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	<p>Commission, a 19 report regarding agreements with pharmacy 20 benefit managers with respect to prescription 21 drug plans and MA–PD plans. Such report 22 shall include, to the extent practicable— 23 (i) a description of trends and pat- 24 terns, including relevant averages, totals, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00452 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 453 •HR 1 RH and other figures for the types of informa- 1 tion submitted; 2 (ii) an analysis of any differences in 3 agreements and their effects on plan en- 4 rollee out-of-pocket spending and average 5 pharmacy reimbursement, and other im- 6 pacts; and 7 (iii) any recommendations the Com- 8 mission determines appropriate. 9 (B) FINAL REPORT.—Not later than 2 10 years after the date on which the Commission 11 submits the initial report under subparagraph 12 (A), a report describing any changes with re- 13 spect to the information described in subpara- 14 graph (A) over time, together with any rec- 15 ommendations the Commission determines ap- 16 propriate. 17 (2) FUNDING.—In addition to amounts other- 18 wise available, there is appropriated to the Medicare 19 Payment Advisory Commission, out of any money in 20 the Treasury not otherwise appropriated, 21 \$1,000,000 for</p>	
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	<p>fiscal year 2026, to remain available 22 until expended, to carry out this subsection. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00453 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 454 •HR 1 RH TITLE V— COMMITTEE ON 1 FINANCIAL SERVICES 2</p>		
SEC. 50001. GREEN AND RESILIENT RETROFIT PROGRAM	<p>3 FOR MULTIFAMILY FAMILY HOUSING. 4 The unobligated balance of amounts made available 5 under section 30002(a) of Public Law 117-169 (commonly 6 referred to as the “Inflation Reduction Act”; 136 Stat. 7 2027) are rescinded. 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 50002. PUBLIC COMPANY ACCOUNTING OVERSIGHT	<p>9 BOARD. 10 (a) During the period beginning on the date of enact- 11 ment of this Act and ending on the transfer date— 12 (1) all intellectual property retained by the 13 Public Company Accounting Oversight Board 14 (“Board”) in support of its programs for registra- 15 tion, standard-setting, and inspection shall be shared 16 with the Securities and Exchange Commission 17 (“Commission”); and 18 (2) pending enforcement and disciplinary ac- 19 tions of the Board shall be referred to the Commis- 20 sion or other regulators in accordance with section 21 105 of the Sarbanes- Oxley Act of 2002 (15 U.S.C. 22 7215). 23 (b) Effective on the transfer date— 24 VerDate Sep 11</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00454 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 455 •HR 1 RH (1) all unobligated fees collected under section 1 109(d) of the Sarbanes-Oxley Act of 2002 shall be 2 transferred to the general fund of the Treasury, and 3 the Commission may not collect fees under such sec- 4 tion 109(d); 5 (2) the duties and powers of the Board in effect 6 as of the day before the transfer date, other than 7 those described in section 107 of the Sarbanes-Oxley 8 Act of 2002 (15 U.S.C. 7217), shall be transferred 9 to the Commission; 10 (3) the Commission may not use funds to carry 11 out section 107 of the Sarbanes-Oxley Act of 2002 12 (15 U.S.C. 7217) for activities related to overseeing 13 the Board; 14 (4) the Board shall transfer all intellectual 15 property described in subsection (a)(1) to the Com- 16 mission; 17 (5) existing processes and regulations of the 18 Board, including existing Board auditing standards, 19 shall continue in effect unless modified through rule 20 making by the Commission; and 21 (6) any reference to the Board in any law, reg- 22 ulation, document, record, map, or other paper of 23 the United States shall be deemed a reference to the 24 Commission. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00455 Fmt 6652 Sfmt 6201</p>		
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	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 456 •HR 1 RH (c) Any employee of the Board as of the date of enactment of this Act may— 2 (1) be offered equivalent positions on the Commission staff, as determined by the Commission, and 4 submit to the Commission’s standard employment 5 policies; and 6 (2) receive pay that is not higher than the highest paid employee of similarly situated employees of 8 the Commission. 9 (d) In this section, the term “transfer date” means 10 the date established by the Commission for purposes of 11 this section, except that such date may not be later than 12 the date that is 1 year after the date of enactment of this 13 Act. 14</p>		
SEC. 50003. BUREAU OF CONSUMER FINANCIAL PROTECTION.	<p>15 TION. 16 Section 1017(a)(2) of the Consumer Financial Protection Act of 2010 (12 U.S.C. 5497(a)(2)) is amended— 18 (1) in subparagraph (A)(iii)— 19 (A) by striking “12 percent” and inserting 20 “5 percent”; and 21 (B) by striking “2013” and inserting 22 “2025”; and 23 (2) by striking subparagraph (C) and inserting 24 the following: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00456 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 457 •HR 1 RH “(C) LIMITATION ON UNOBLIGATED BALANCES.—With respect to a fiscal year, the 2 amount of unobligated</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>balances of the Bureau 3 may not exceed 5 percent of the dollar amount 4 referred to in subparagraph (A)(iii), as adjusted 5 under subparagraph (B). The Director shall 6 transfer any excess amount of such unobligated 7 balances to the general fund of the Treasury.”. 8</p>		
SEC. 50004. CONSUMER FINANCIAL CIVIL PENALTY FUND.	<p>9 Section 1017(d) of the Consumer Financial Protec- 10 tion Act of 2010 (12 U.S.C. 5497(d)) is amended— 11 (1) in paragraph (2)— 12 (A) in the first sentence, by inserting “di- 13 rect” before “victims”; and 14 (B) by striking the second sentence; and 15 (2) by adding at the end the following: 16 “(3) TREATMENT OF EXCESS AMOUNTS.—With 17 respect to a civil penalty described under paragraph 18 (1), if the Bureau makes payments to all of the di- 19 rect victims of activities for which that civil penalty 20 was imposed, the Bureau shall transfer all amounts 21 that remain in the Civil Penalty Fund with respect 22 to that civil penalty to the general fund of the 23 Treasury.”. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00457 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 458 •HR 1 RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 50005. FINANCIAL RESEARCH FUND.	<p>1 Section 155 of the Financial Stability Act of 2010 2 (12 U.S.C. 5345) is amended by adding at the end the 3 following: 4 “(e) LIMITATION ON ASSESSMENTS</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>AND THE FINANCIAL RESEARCH FUND.— (1) LIMITATION ON ASSESSMENTS.— Assessments may not be collected under subsection (d) if the assessments would result in— (A) the Financial Research Fund exceeding the average annual budget amount; or (B) the total assessments collected during a single fiscal year exceeding the average annual budget amount. (2) TRANSFER OF EXCESS FUNDS.—Any amounts in the Financial Research Fund exceeding the average annual budget amount shall be deposited into the general fund of the Treasury. (3) AVERAGE ANNUAL BUDGET AMOUNT DEFINED.— In this subsection the term ‘average annual budget amount’ means the annual average, over the 3 most recently completed fiscal years, of the expenses of the Council in carrying out the duties and responsibilities of the Council that were paid by the Office using amounts obtained through assessments under subsection (d).”.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00458 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>•HR 1 RH TITLE VI— COMMITTEE ON 1 HOMELAND SECURITY 2</p>	
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<p>SEC. 60001. BORDER BARRIER SYSTEM CONSTRUCTION,</p>	<p>3 INVASIVE SPECIES, AND BORDER SECURITY 4 FACILITIES IMPROVEMENTS. 5 In addition to amounts otherwise available, there is 6 appropriated to the Commissioner of U.S. Customs and 7 Border Protection for fiscal year 2025, out of any money 8 in the Treasury not otherwise appropriated, to remain 9 available until September 30, 2029, the following: 10 (1) \$46,500,000,000 for necessary expenses re- 11 lating to the following: 12 (A) Construction, installation, or improve- 13 ment of primary, waterborne, and secondary 14 barriers. 15 (B) Access roads. 16 (C) Barrier system attributes, including 17 cameras, lights, sensors, roads, and other detec- 18 tion technology. 19 (2) \$50,000,000 for necessary expenses relating 20 to eradication and removal of the carrizo cane plant, 21 salt cedar, or any other invasive plant species that 22 impedes border security operations along the Rio 23 Grande River. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00459 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 460 •HR 1 RH (3) \$5,000,000,000 for necessary expenses re- 1 lating to lease, acquisition, construction, or improve- 2 ment of U.S. Customs and Border Protection facili- 3 ties and checkpoints in the vicinity of</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	the southwest, 4 northern, and maritime borders. 5		
SEC. 60002. U.S. CUSTOMS AND BORDER PROTECTION PER-	<p>6 SONNEL AND FLEET VEHICLES.</p> <p>7 (a) CBP PERSONNEL.—In addition to amounts oth- 8 erwise available, there is appropriated to the Commis- 9 sioner of U.S. Customs and Border Protection for fiscal 10 year 2025, out of any money in the Treasury not otherwise 11 appropriated, \$4,100,000,000, to remain available until 12 September 30, 2029, to hire and train additional Border 13 Patrol agents, Office of Field Operations Officers, Air and 14 Marine agents, rehired annuitants, and U.S. Customs and 15 Border Protection support personnel. 16</p> <p>(b) RESTRICTIONS.—None of the funds made avail- 17 able by subsection (a) may be used to recruit, hire, or train 18 personnel for the duties of processing coordinators. 19 (c) CBP RETENTION AND HIRING BONUSES.—In ad- 20 dition to amounts otherwise available, there is appro- 21 priated to the Commissioner of U.S. Customs and Border 22 Protection for fiscal year 2025, out of any money in the 23 Treasury not otherwise appropriated, \$2,052,630,000, to 24 remain available until September 30, 2029, to provide an- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00460 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>461 •HR 1 RH nual retention bonuses or signing bonuses to eligible Bor- 1 der Patrol agents, Office of Field Operations Officers, and 2 Air and Marine agents. 3 (d) CBP VEHICLES.—In addition to amounts other- 4 wise available, there is appropriated to the Commissioner 5 of U.S. Customs and Border Protection for fiscal year 6 2025, out of any money in the Treasury not otherwise ap- 7 propriated, \$813,000,000, to remain available until Sep- 8 tember 30, 2029, for the lease or acquisition of additional 9 marked patrol units. 10 (e) FLETC.—In addition to amounts otherwise avail- 11 able, there is appropriated to the Director of the Federal 12 Law Enforcement Training Center for fiscal year 2025, 13 out of any money in the Treasury not otherwise appro- 14 priated— 15 (1) \$285,000,000, to remain available until 16 September 30, 2029, to support the training of 17 newly hired Federal law enforcement personnel em- 18 ployed by the Department of Homeland Security; 19 and 20 (2) \$465,000,000, to remain available until 21 September 30, 2029, for procurement and construc- 22 tion, improvements, and related expenses of the Fed- 23 eral Law Enforcement Training Centers facilities. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00461 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson</p>		
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	<p>on DSK7ZCZBW3PROD with \$\$_JOB 462 •HR 1 RH (f) BORDER SECURITY WORKFORCE RECRUITMENT 1 AND APPLICANT SOURCING.—In addition to amounts oth- 2 erwise available, there is appropriated to the Commis- 3 sioner of U.S. Customs and Border Protection for fiscal 4 year 2025, out of any money in the Treasury not otherwise 5 appropriated, \$600,000,000, to remain available until 6 September 30, 2029, for marketing, recruiting, applicant 7 sourcing and vetting, and operational mobility programs 8 for border security personnel. 9</p>		
SEC. 60003. U.S. CUSTOMS AND BORDER PROTECTION	<p>10 TECHNOLOGY, NATIONAL VETTING CENTER, 11 AND OTHER EFFORTS TO ENHANCE BORDER 12 SECURITY. 13 (a) CBP TECHNOLOGY.—In addition to amounts oth- 14 erwise available, there is appropriated to the Commis- 15 sioner of U.S. Customs and Border Protection for fiscal 16 year 2025, out of any money in the Treasury not otherwise 17 appropriated, to remain available until September 30, 18 2029, the following: 19 (1) \$1,076,317,000 for necessary expenses re- 20 lating to procurement and integration of new non-in- 21 trusive inspection equipment and associated civil 22 works, artificial intelligence, integration, and ma- 23 chine learning, as well as other mission support, to 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00462 Fmt</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 463 •HR 1 RH combat the entry of illicit narcotics along the south- 1 west, northern, and maritime borders. 2 (2) \$2,766,000,000 for necessary expenses re- 3 lating to upgrades and procurement of border sur- 4 veillance technologies along the southwest, northern, 5 and maritime borders. 6 (3) \$673,000,000 for necessary expenses, in- 7 cluding the deployment of technology, relating to the 8 biometric entry and exit system under section 7208 9 of the Intelligence Reform and Terrorism Prevention 10 Act of 2004 (8 U.S.C. 1365b). 11 (b) RESTRICTIONS.— None of the funds made avail- 12 able pursuant to subsection (a)(2) may be used for the 13 procurement or deployment of surveillance towers that 14 have not been— 15 (1) tested, and 16 (2) accepted, 17 by the Federal Government to deliver autonomous capa- 18 bilities. 19 (c) AIR AND MARINE OPERATIONS.—In addition to 20 amounts otherwise available, there is appropriated to the 21 Commissioner of U.S. Customs and Border Protection for 22 fiscal year 2025, out of any money in the Treasury not 23 otherwise appropriated, \$1,234,000,000, to remain avail- 24 able until September 30, 2029, for Air and Marine Oper- 25 VerDate Sep 11 2014 02:44 May 21, 2025</p>		
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	<p>Jkt 059200 PO 00000 Frm 00463 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 464 •HR 1 RH ations’ upgrading and procurement of new platforms for 1 rapid air and marine response capabilities. 2 (d) NATIONAL VETTING CENTER.—In addition to 3 amounts otherwise available, there is appropriated to the 4 Commissioner of U.S. Customs and Border Protection for 5 fiscal year 2025, out of any money in the Treasury not 6 otherwise appropriated, \$16,000,000, to remain available 7 until September 30, 2029, for necessary expenses relating 8 to U.S. Customs and Border Protection’s National Vetting 9 Center to support screening, vetting activities, and expan- 10 sion of the criminal history database of foreign nationals. 11 (e) OTHER EFFORTS TO COMBAT DRUG TRAF- 12 FICKING TO ENHANCE BORDER SECURITY.—In addition 13 to amounts otherwise available, there is appropriated to 14 the Secretary of Homeland Security for fiscal year 2025, 15 out of any money in the Treasury not otherwise appro- 16 priated, \$500,000,000, to remain available until Sep- 17 tember 30, 2029, for enhancing border security and com- 18 batting trafficking, including fentanyl and its precursor 19 chemicals, at the southwest, northern, and maritime bor- 20 ders. 21 (f) COMMEMORATIONS.—</p>	
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	<p>In addition to amounts otherwise available, there is appropriated to the Secretary of Homeland Security for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$1,000,000, to remain available until September 30, 2029, for commemorative efforts and events related to border security.</p> <p>(g) DEFINITION.—In this section, the term “autonomous” means integrated software and hardware systems that utilize sensors, onboard computing, and artificial intelligence to identify items of interest that would otherwise be manually identified by U.S. Customs and Border Protection personnel.</p>		
SEC. 60004. STATE AND LOCAL LAW ENFORCEMENT PRESI-	<p>9 DENTIAL RESIDENCE PROTECTION. (a) PRESIDENTIAL RESIDENCE PROTECTION.—In addition to amounts otherwise available, there is appropriated to the Administrator of the Federal Emergency Management Agency, for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$300,000,000, to remain available until September 30, 2029, for the reimbursement of extraordinary law enforcement</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>personnel costs for protection activities directly and 18 demonstrably associated with any residence of the Presi- 19 dent that is designated pursuant to section 3 of the Presi- 20 dential Protection Assistance Act of 1976 (Public Law 21 94–524) to be secured by the United States Secret Serv- 22 ice.</p> <p>23 (b) AVAILABILITY.—Funds under subsection (a) shall 24 be available only for costs that a State or local agency— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00465 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 466 •HR 1 RH (1) incurred or incurs on or after July 1, 2024; 1 (2) can demonstrate to the Administrator of the 2 Federal Emergency Management Agency as being— 3 (A) in excess of the costs of normal and 4 typical law enforcement operations; 5 (B) directly attributable to the provision of 6 protection described in such subsection; and 7 (C) associated with a non-governmental 8 property designated pursuant to section 3 of 9 the Presidential Protection Assistance Act of 10 1976 (Public Law 94–524) to be secured by the 11 United States Secret Service; and 12 (3) certifies to the Administrator as being for 13 protection activities requested by the Director of the 14 United States Secret Service. 15</p>		
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<p>SEC. 60005. STATE HOMELAND SECURITY GRANT PRO-</p>	<p>16 GRAM. 17 In addition to amounts otherwise available, there is 18 appropriated to the Administrator of the Federal Emergency Management Agency, for fiscal year 2025, out of 20 any money in the Treasury, not otherwise appropriated, 21 to be administered under the State Homeland Security 22 Grant Program authorized under section 2004 of the 23 Homeland Security Act of 2002 (6 U.S.C. 605), to enhance State, local, and Tribal security through grants, 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00466 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 467 •HR 1 RH contracts, cooperative agreements, and other activities, of 1 which— 2 (1) \$500,000,000, to remain available until 3 September 30, 2029, for State and local capabilities 4 to detect, identify, track, or monitor threats from 5 unmanned aircraft systems (as such term is defined 6 in section 44801 of title 49, United States Code); 7 (2) \$625,000,000, to remain available until 8 September 30, 2029, for security, planning, and 9 other costs related to the 2026 FIFA World Cup; 10 (3) \$1,000,000,000, to remain available until 11 September 30, 2029, for security, planning, and 12 other costs related to the 2028 Olympics; and 13 (4) \$450,000,000, to remain available until 14 September 30,</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	2029, for the Operation Stonegarden 15 Grant Program. 16 TITLE VII—COMMITTEE ON THE 17 JUDICIARY 18 Subtitle A— Immigration Matters 19 PART 1— IMMIGRATION FEES 20		
SEC. 70001. APPLICABILITY OF THE IMMIGRATION LAWS.	21 (a) APPLICABILITY.— Notwithstanding any provision 22 of the immigration laws (as defined under section 101 of 23 the Immigration and Nationality Act), the fees under this 24 subtitle shall apply. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00467 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 468 •HR 1 RH (b) TERMS.—The terms used under this subtitle shall 1 have the meanings given such terms in section 101 of the 2 Immigration and Nationality Act. 3 (c) REFERENCES TO IMMIGRATION AND NATION- 4 ALITY ACT.— Except as otherwise expressly provided, 5 whenever this subtitle references a section or other provi- 6 sion, the reference shall be considered to be to a section 7 or other provision of the Immigration and Nationality Act. 8	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70002. ASYLUM FEE.	9 (a) IN GENERAL.—In addition to any other fee au- 10 thorized by law, the Secretary of Homeland Security or 11 the Attorney General, as applicable, shall impose a fee in 12 the amount specified in this section for a fiscal year on 13 each alien who files an application for asylum under sec- 14 tion 208 of the Immigration and Nationality	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Act at the 15 time such application is filed. 16 (b) INITIAL AMOUNT.—The amount specified in this 17 section for fiscal year 2025 shall be such amount as the 18 Secretary or Attorney General, as applicable, may by rule 19 provide, but in any event not less than \$1,000. 20 (c) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal 21 year 2026 and each fiscal year thereafter, the amount 22 specified in this section for a fiscal year shall be equal 23 to the sum of— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00468 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 469 •HR 1 RH (1) the amount imposed under this section for 1 the prior fiscal year; and 2 (2) rounded to the next lowest multiple of \$10, 3 the amount referred to in paragraph (1), multiplied 4 by the percentage (if any) by which the Consumer 5 Price Index for All Urban Consumers for the month 6 of July preceding the date on which such adjustment 7 takes effect exceeds the Consumer Price Index for 8 All Urban Consumers for the same month of the 9 preceding calendar year. 10 (d) CREDITING CERTAIN FUNDS.—During any fiscal 11 year, the total amount of fees received under this section 12 shall be credited as follows: 13 (1) 50 percent of fees received from applica- 14 tions filed with the Attorney General shall be cred- 15</p>		
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	<p>ited to the Executive Office for Immigration Review 16 to retain and spend without further appropriation. 17 (2) 50 percent of fees received from applica- 18 tions filed with the Secretary of Homeland Security 19 shall be credited to U.S. Citizenship and Immigra- 20 tion Services and deposited into the Immigration 21 Examinations Fee Account established under section 22 286(m) of the Immigration and Nationality Act (8 23 U.S.C. 1356(m)) to retain and spend without fur- 24 ther appropriation. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00469 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 470 •HR 1 RH (3) Any amounts not credited to the Executive 1 Office for Immigration Review or U.S. Citizenship 2 and Immigration Services shall be credited as offset- 3 ting receipts and deposited into the general fund of 4 the Treasury. 5 (e) NO WAIVER.—A fee imposed under this section 6 shall not be waived or reduced. 7</p>		
SEC. 70003. EMPLOYMENT AUTHORIZATION DOCUMENT	<p>8 FEES. 9 (a) ASYLUM APPLICANTS.— 10 (1) IN GENERAL.—In addition to any other fee 11 authorized by law, the Secretary of Homeland Secu- 12 rity shall impose on any alien who files an initial ap- 13 plication for employment authorization under section 14 208(d)(2) of the Immigration and Nationality Act a</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>15 fee in the amount specified in this subsection at the 16 time such initial employment authorization applica- 17 tion is filed. Each initial employment authorization 18 shall be valid for a period of not more than six 19 months. 20 (2) INITIAL AMOUNT.— For purposes of this 21 subsection, the amount specified in this subsection 22 for fiscal year 2025 shall be such amount as the 23 Secretary may by rule provide, but in any event not 24 less than \$550. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00470 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 471 •HR 1 RH (3) SUBSEQUENT ADJUSTMENT.—Beginning in 1 fiscal year 2026 and each fiscal year thereafter, the 2 amount for a fiscal year shall be equal to the sum 3 of— 4 (A) the amount imposed under this section 5 for the prior fiscal year; and 6 (B) rounded to the next lowest multiple of 7 \$10, the amount referred to in subparagraph 8 (A), multiplied by the percentage (if any) by 9 which the Consumer Price Index for All Urban 10 Consumers for the month of July preceding the 11 date on which such adjustment takes effect ex- 12 ceeds the Consumer Price Index for All Urban 13 Consumers for the same month of the preceding 14 calendar year. 15 (4) CREDITING OF FUNDS.—25 percent of fees 16 received under this section shall be credited to U.S.</p>		
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	<p>17 Citizenship and Immigration Services and deposited 18 into the Immigration Examinations Fee Account es- 19 tablished under section 286(m) of the Immigration 20 and Nationality Act (8 U.S.C. 1356(m)) to retain 21 and spend without further appropriation, of which 22 50 percent shall be used by U.S. Citizenship and Im- 23 migration Services to detect and prevent immigra- 24 tion benefit fraud. Any amounts not credited to U.S. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00471 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 472 •HR 1 RH Citizenship and Immigration Services under this sec- 1 tion shall be credited as offsetting receipts and de- 2 posited into the general fund of the Treasury. 3 (5) NO WAIVER.—A fee imposed under this 4 subsection shall not be waived or reduced. 5 (b) PAROLE.— 6 (1) IN GENERAL.—In addition to any other fee 7 authorized by law, the Secretary of Homeland Secu- 8 rity shall impose on any alien paroled into the 9 United States a fee for any initial application for 10 employment authorization in an amount specified in 11 this subsection at the time such initial application is 12 filed. Each initial employment authorization shall be 13 valid for a period of not more than six months. 14 (2) INITIAL AMOUNT.—For purposes of this 15</p>		
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	<p>subsection, the amount specified in this subsection 16 for fiscal year 2025 shall be such amount as the 17 Secretary may by rule provide, but in any event not 18 less than \$550. 19 (3) SUBSEQUENT ADJUSTMENT.—Beginning in 20 fiscal year 2026 and each fiscal year thereafter, the 21 amount specified in this subsection for a fiscal year 22 shall be equal to the sum of—</p> <p>23 (A) the amount imposed under this sub- 24 section for the prior fiscal year; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00472 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 473 •HR 1 RH (B) rounded to the next lowest multiple of 1 \$10, the amount referred to in subparagraph 2 (A), multiplied by the percentage (if any) by 3 which the Consumer Price Index for All Urban 4 Consumers for the month of July preceding the 5 date on which such adjustment takes effect ex- 6 ceeds the Consumer Price Index for All Urban 7 Consumers for the same month of the preceding 8 calendar year. 9 (4) CREDITING OF FUNDS.—The fees received 10 under this section shall be credited as offsetting re- 11 ceipts and deposited into the general fund of the 12 Treasury. 13 (5) NO WAIVER.—A fee imposed under this 14 subsection shall not be waived or reduced. 15 (c) TEMPORARY PROTECTED</p>		
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	<p>STATUS.— 16 (1) IN GENERAL.— In addition to any other fee 17 authorized by law, for any alien who files an initial 18 application for employment authorization under sec- 19 tion 244(a)(1)(B) of the Immigration and Nation- 20 ality Act, the Secretary of Homeland Security shall 21 impose a fee in an amount specified in this sub- 22 section at the time such initial application is filed. 23 Each initial employment authorization shall be valid 24 for a period of not more than six months. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00473 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 474 •HR 1 RH (2) INITIAL AMOUNT.—For purposes of this 1 subsection, the amount specified in this subsection 2 for fiscal year 2025 shall be such amount as the 3 Secretary may by rule provide, but in any event not 4 less than \$550. 5 (3) SUBSEQUENT ADJUSTMENT.—Beginning in 6 fiscal year 2026 and each fiscal year thereafter, the 7 amount specified in this subsection for a fiscal year 8 shall be equal to the sum of— 9 (A) the amount imposed under this sub- 10 section for the prior fiscal year; and 11 (B) rounded to the next lowest multiple of 12 \$10, the amount referred to in subparagraph 13 (A), multiplied by the percentage (if any) by 14 which the Consumer Price Index for All</p>		
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	<p>Urban 15 Consumers for the month of July preceding the 16 date on which such adjustment takes effect ex- 17 ceeds the Consumer Price Index for All Urban 18 Consumers for the same month of the preceding 19 calendar year. 20 (4) CREDITING OF CERTAIN FUNDS.—The fees 21 received under this section shall be credited as off- 22 setting receipts and deposited into the general fund 23 of the Treasury. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00474 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 475 •HR 1 RH (5) NO WAIVER.—A fee imposed under this 1 subsection shall not be waived or reduced. 2</p>		
SEC. 70004. PAROLE FEE.	<p>3 (a) IN GENERAL.—In addition to any other fee au- 4 thorized by law, the Secretary of Homeland Security shall 5 impose a fee in an amount specified in this section on each 6 alien who is paroled into the United States, except if, as 7 established by the alien, the alien is paroled because— 8 (1) the alien has a medical emergency, and— 9 (A) the alien cannot obtain necessary 10 treatment in the foreign state in which the alien 11 is residing; or 12 (B) the medical emergency is life-threat- 13 ening and there is insufficient time for the alien 14 to be admitted to the United States through the 15 normal visa process; 16 (2) the alien is the parent or legal guardian of 17 an</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>alien described in paragraph (1) and the alien de- 18 scribed in paragraph (1) is a minor; 19 (3) the alien is needed in the United States to 20 donate an organ or other tissue for transplant and 21 there is insufficient time for the alien to be admitted 22 to the United States through the normal visa proc- 23 ess; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00475 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 476 •HR 1 RH (4) the alien has a close family member in the 1 United States whose death is imminent and the alien 2 could not arrive in the United States in time to see 3 such family member alive if the alien were to be ad- 4 mitted to the United States through the normal visa 5 process; 6 (5) the alien is seeking to attend the funeral of 7 a close family member and the alien could not arrive 8 in the United States in time to attend such funeral 9 if the alien were to be admitted to the United States 10 through the normal visa process; 11 (6) the alien is an adopted child with an urgent 12 medical condition who is in the legal custody of the 13 petitioner for a final adoption-related visa and whose 14 medical treatment is required before the expected 15 award of a final adoption-related visa; 16 (7) the alien is a lawful applicant for adjust- 17 ment of</p>		
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	<p>status under section 245 of the Immigration 18 and Nationality Act and is returning to the United 19 States after temporary travel abroad; 20 (8) the alien is returned to a contiguous coun- 21 try under section 235(b)(2)(C) of the Immigration 22 and Nationality Act and paroled into the United 23 States to allow the alien to attend the alien's immi- 24 gration hearing; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00476 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 477 •HR 1 RH (9) the alien— 1 (A) is a national of the Republic of Cuba 2 and is living in the Republic of Cuba; 3 (B) is the beneficiary of an approved peti- 4 tion under section 203(a) of the Immigration 5 and Nationality Act; 6 (C) is an alien for whom an immigrant 7 visa is not immediately available; 8 (D) meets all eligibility requirements for 9 an immigrant visa; 10 (E) is not otherwise inadmissible; and 11 (F) is receiving a grant of parole in fur- 12 therance of the commitment of the United 13 States to the minimum level of annual legal mi- 14 gration of Cuban nationals to the United States 15 specified in the U.S.-Cuba Joint Communique' 16 on Migration, done at New York September 9, 17 1994, and reaffirmed in the Cuba-United 18 States: Joint Statement on Normalization of 19 Migration, Building on the Agreement of Sep-</p>		
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	<p>20 tember 9, 1994, done at New York May 2, 21 1995; or 22 (10) the Secretary of Homeland Security deter- 23 mines that a significant public benefit has resulted 24 or will result from the parole of an alien only if— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00477 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 478 •HR 1 RH (A) the alien has assisted or will assist the 1 United States Government in a law enforcement 2 matter; 3 (B) the alien’s presence is required by the 4 Government in furtherance of such law enforce- 5 ment matter; and 6 (C) the alien is inadmissible, does not sat- 7 isfy the eligibility requirements for admission as 8 a nonimmigrant, or there is insufficient time for 9 the alien to be admitted to the United States 10 through the normal visa process.</p> <p>11 (b) INITIAL AMOUNT.—For purposes of this section, 12 the amount specified in this subsection for fiscal year 13 2025 shall be such amount as the Secretary may by rule 14 provide, but in any event not less than \$1,000. 15 (c) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal 16 year 2026 and each fiscal year thereafter, the amount 17 specified in this section for a fiscal year shall be equal 18 to the sum of— 19 (1) the amount imposed under this section for 20 the prior fiscal year; and 21 (2)</p>	
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	<p>rounded to the next lowest multiple of \$10, 22 the amount referred to in paragraph (1), multiplied 23 by the percentage (if any) by which the Consumer 24 Price Index for All Urban Consumers for the month 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00478 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 479 •HR 1 RH of July preceding the date on which such adjustment 1 takes effect exceeds the Consumer Price Index for 2 All Urban Consumers for the same month of the 3 preceding calendar year. 4</p> <p>(d) CREDITING OF FUNDS.—Fees received under this 5 section shall be credited as offsetting receipts and depos- 6 ited in the general fund of the Treasury. 7 (e) NO WAIVER.—A fee imposed under this section 8 shall not be waived or reduced. 9</p>		
SEC. 70005. SPECIAL IMMIGRANT JUVENILE FEE.	<p>10 (a) IN GENERAL.—In addition to any other fee au- 11 thorized by law, the Secretary of Homeland Security shall 12 impose a fee in an amount specified in this section on any 13 alien applying for special immigrant juvenile status under 14 section 101(a)(27)(J) of the Immigration and Nationality 15 Act if reunification with 1 parent or legal guardian is via- 16 ble, notwithstanding abuse, neglect, abandonment, or a 17 similar basis found under State law making reunification 18 with the other parent or legal guardian not viable.</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>19 (b) INITIAL AMOUNT.—For purposes of this sub- 20 section, the amount specified in this section for fiscal year 21 2025 shall be such amount as the Secretary may by rule 22 provide, but in any event not less than \$500. 23 (c) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal 24 year 2026 and each fiscal year thereafter, the amount 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00479 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 480 •HR 1 RH specified in this section for a fiscal year shall be equal 1 to the sum of— 2 (1) the amount imposed under this section for 3 the prior fiscal year; and 4 (2) rounded to the next lowest multiple of \$10, 5 the amount referred to in paragraph (1), multiplied 6 by the percentage (if any) by which the Consumer 7 Price Index for All Urban Consumers for the month 8 of July preceding the date on which such adjustment 9 takes effect exceeds the Consumer Price Index for 10 All Urban Consumers for the same month of the 11 preceding calendar year. 12 (d) CREDITING OF FUNDS.—Fees received under this 13 section shall be credited as offsetting receipts and depos- 14 ited in the general fund of the Treasury. 15 (e) NO WAIVER.—A fee imposed under this section 16 shall not be waived or reduced. 17</p>		
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<p>SEC. 70006. TEMPORARY PROTECTED STATUS FEE.</p>	<p>18 (a) IN GENERAL.—In addition to any other fee au- 19 thorized by law, the Secretary of Homeland Security shall 20 impose a fee in an amount specified in this section for 21 the consideration of an application for temporary pro- 22 tected status under section 244 of the Immigration and 23 Nationality Act on any alien who— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00480 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 481 •HR 1 RH (1) has not been admitted into the United 1 States; or 2 (2) has been admitted to the United States as 3 a nonimmigrant but at the time of application for 4 temporary protected status has failed— 5 (A) to maintain or extend the non- 6 immigrant status in which the alien was admit- 7 ted or to which the status was changed under 8 section 248 of the Immigration and Nationality 9 Act, including complying with the period of stay 10 authorized by the Secretary of Homeland Secu- 11 rity in connection with such status; or 12 (B) to comply with the conditions of such 13 nonimmigrant status. 14 (b) INITIAL AMOUNT.—For purposes of this sub- 15 section, the amount specified in this section for fiscal year 16 2025 shall be such amount as the Secretary may by rule 17 provide, but in any event not less than \$500. 18 (c) SUBSEQUENT</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>ADJUSTMENT.—Beginning in fiscal 19 year 2026 and each fiscal year thereafter, the amount 20 specified in this section for a fiscal year shall be equal 21 to the sum of— 22 (1) the amount imposed under this section for 23 the prior fiscal year; and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00481 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 482 •HR 1 RH (2) rounded to the next lowest multiple of \$10, 1 the amount referred to in paragraph (1), multiplied 2 by the percentage (if any) by which the Consumer 3 Price Index for All Urban Consumers for the month 4 of July preceding the date on which such adjustment 5 takes effect exceeds the Consumer Price Index for 6 All Urban Consumers for the same month of the 7 preceding calendar year. 8 (d) CREDITING OF FUNDS.—Fees received under this 9 section shall be credited as offsetting receipts and depos- 10 ited in the general fund of the Treasury. 11 (e) NO WAIVER.—A fee imposed under this section 12 shall not be waived or reduced. 13</p>		
SEC. 70007. UNACCOMPANIED ALIEN CHILD SPONSOR FEE.	<p>14 (a) IN GENERAL.—In addition to any other fee au- 15 thorized by law, before placing the child with an individual 16 under section 235(c) of the William Wilberforce Traf- 17 ficking Victims Protection Reauthorization Act of 2008, 18 the Secretary of Health and Human Services shall collect 19 from that</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>individual a fee in an amount specified in this 20 section as partial reimbursement to the Federal Govern- 21 ment for the period during which the child was in the cus- 22 tody of the Government, for processing, housing, feeding, 23 educating, transporting, and otherwise providing for the 24 care of the child. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00482 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 483 •HR 1 RH (b) INITIAL</p> <p>AMOUNT.—For purposes of this sub- 1 section, the amount specified in this section for fiscal year 2 2025 shall be such amount as the Secretary may by rule 3 provide, but in any event not less than \$3,500. 4 (c) SUBSEQUENT</p> <p>ADJUSTMENT.—Beginning in fiscal 5 year 2026 and each fiscal year thereafter, the amount 6 specified in this section for a fiscal year shall be equal 7 to the sum of— 8 (1) the amount imposed under this section for 9 the prior fiscal year; and 10 (2) rounded to the next lowest multiple of \$10, 11 the amount referred to in paragraph (1), multiplied 12 by the percentage (if any) by which the Consumer 13 Price Index for All Urban Consumers for the month 14 of July preceding the date on which such adjustment 15 takes effect exceeds the Consumer Price Index for 16 All Urban Consumers for the</p>		
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	<p>same month of the 17 preceding calendar year. 18 (d) CREDITING OF FUNDS.—During any fiscal year, 19 the total amount of fees received under this section shall 20 be credited as follows: 21 (1) 25 percent of fees received under this sec- 22 tion shall be credited to the Department of Health 23 and Human Services to retain and spend without 24 further appropriation and shall be used for the pur- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00483 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 484 •HR 1 RH pose of conducting background checks of potential 1 sponsors of unaccompanied alien children and of 2 adults residing in potential sponsors' households, 3 which shall include, at a minimum— 4 (A) the name of the individual and all 5 adult residents of the individual's household; 6 (B) the social security number of the indi- 7 vidual and all adult residents of the individual's 8 household; 9 (C) the date of birth of the individual and 10 all adult residents of the individual's household; 11 (D) the validated location of the individ- 12 ual's residence where the child will be placed; 13 (E) the immigration status of the indi- 14 vidual and all adult residents of the individual's 15 household; 16 (F) contact information for the individual 17 and all adult residents of the</p>		
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	<p>individual's house- 18 hold; and 19 (G) the results of all background and 20 criminal records checks for the individual and 21 all adult residents of the individual's household, 22 which shall include at a minimum an investiga- 23 tion of the public records sex offender registry, 24 a public records background check, and a na- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00484 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 485 •HR 1 RH tional criminal history check based on finger- 1 prints. 2 (2) Any amounts not credited to the Depart- 3 ment of Health and Human Services shall be cred- 4 ited as offsetting receipts and deposited into the 5 general fund of the Treasury. 6 (e) NO WAIVER.—A fee imposed under this section 7 shall not be waived or reduced. 8</p>		
SEC. 70008. VISA INTEGRITY FEE.	<p>9 (a) VISA INTEGRITY FEE.— 10 (1) IN GENERAL.—In addition to any other fee 11 authorized by law, the Secretary of State shall im- 12 pose a fee in an amount specified in this subsection 13 on each alien issued a nonimmigrant visa by the 14 State Department upon the issuance of such alien's 15 nonimmigrant visa. 16 (2) INITIAL AMOUNT.—For purposes of this 17 subsection, the amount specified in this subsection 18 for fiscal year 2025 shall be such amount as the 19 Secretary may by rule provide,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>but in any event not 20 less than \$250. 21 (3) SUBSEQUENT ADJUSTMENT.—Beginning in 22 fiscal year 2026 and each fiscal year thereafter, the 23 amount specified in this subsection for a fiscal year 24 shall be equal to the sum of—</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00485 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 486 •HR 1 RH (A) the amount imposed under this section 1 for the prior fiscal year; and 2 (B) rounded to the next lowest multiple of 3 \$1, the amount referred to in subparagraph 4 (A), multiplied by the percentage (if any) by 5 which the Consumer Price Index for All Urban 6 Consumers for the month of July preceding the 7 date on which such adjustment takes effect ex- 8 ceeds the Consumer Price Index for All Urban 9 Consumers for the same month of the preceding 10 calendar year. 11 (4) CREDITING OF FUNDS.—The fees received 12 under this subsection that are not reimbursed in ac- 13 cordance with subsection (b) shall be credited as off- 14 setting receipts and deposited in the general fund of 15 the Treasury. 16 (5) NO WAIVER.—A fee imposed under this 17 subsection shall not be waived or reduced. 18 (b) FEE REIMBURSEMENT.—The Secretary of State 19 may reimburse to an alien a fee imposed under this section 20 on that alien for the</p>	
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	<p>issuance of a nonimmigrant visa after 21 the expiration of such nonimmigrant visa's period of valid- 22 ity if the alien demonstrates that— 23 (1) the alien has not sought admission during 24 such period of validity; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00486 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 487 •HR 1 RH (2) the alien, after admission to the United 1 States pursuant to such nonimmigrant visa, com- 2 plied with all conditions of such nonimmigrant visa, 3 including the condition that an alien shall not accept 4 unauthorized employment, and that the alien de- 5 parted the United States not later than 5 days after 6 the date on which the alien was authorized to re- 7 main in the United States; or 8 (3) the alien filed to extend, change, or adjust 9 such status within the nonimmigrant visa's period of 10 validity. 11</p>		
SEC. 70009. FORM I-94 FEE.	<p>12 (a) FEE AUTHORIZED.—In addition to any other fee 13 authorized by law, the Secretary of Homeland Security 14 shall impose a fee in an amount specified in subsection 15 (b) on any alien upon the alien's application for a Form 16 I-94 Arrival/Departure Record. 17 (b) FEE SPECIFIED.— 18 (1) INITIAL AMOUNT.—The amount specified in 19 this subsection for fiscal year 2025 shall</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>be such 20 amount as the Secretary may by rule provide, but in 21 any event not less than \$24. 22 (2) SUBSEQUENT ADJUSTMENT.— Beginning in 23 fiscal year 2026 and each fiscal year thereafter, the 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00487 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 488 •HR 1 RH amount specified in this subsection for a fiscal year 1 shall be equal to the sum of— 2 (A) the amount imposed under this section 3 for the prior fiscal year; and 4 (B) the amount referred to in subpara- 5 graph (A), multiplied by the percentage (if any) 6 by which the Consumer Price Index for All 7 Urban Consumers for the month of July pre- 8 ceding the date on which such adjustment takes 9 effect exceeds the Consumer Price Index for All 10 Urban Consumers for the same month of the 11 preceding calendar year. 12 (c) CREDITING OF FUNDS.—During any fiscal year, 13 the total amount of fees received under this section shall 14 be credited as follows: 15 (1) 20 percent of the fee collected under this 16 section for each application shall be deposited pursu- 17 ant to section 286(q)(2) of the Immigration and Na- 18 tionality Act (8 U.S.C. 1356(q)(2)) and made avail- 19 able to U.S. Customs and Border Protection to re- 20 tain and spend without further appropriation for the 21 purpose</p>	
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	<p>of processing Form I-94. 22 (2) Any amounts not credited to U.S. Customs 23 and Border Protection shall be credited as offsetting 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00488 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 489 •HR 1 RH receipts and deposited in the general fund of the 1 Treasury. 2 (d) NO WAIVER.—A fee imposed under this section 3 shall not be waived or reduced. 4</p>		
SEC. 70010. YEARLY ASYLUM FEE.	<p>5 (a) FEE AUTHORIZED.—In addition to any other fee 6 authorized by law, for each calendar year that an alien's 7 application for asylum remains pending, the Secretary of 8 Homeland Security or the Attorney General, as applicable, 9 shall impose a fee in an amount specified in subsection 10 (b) on that alien.</p> <p>11 (b) FEE SPECIFIED.— 12 (1) INITIAL AMOUNT.—The amount specified in 13 this subsection for fiscal year 2025 shall be such 14 amount as the Secretary and the Attorney General 15 may by rule provide, but in any event not less than 16 \$100. 17 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 18 fiscal year 2026 and each fiscal year thereafter, the 19 amount specified in this subsection for a fiscal year 20 shall be equal to the sum of—</p> <p>21 (A) the amount imposed under this section 22 for the prior fiscal year; and 23 (B) the amount referred to in subpara- 24 graph</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>(A), multiplied by the percentage (if any) 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00489 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 490 •HR 1 RH by which the Consumer Price Index for All 1 Urban Consumers for the month of July pre- 2 ceding the date on which such adjustment takes 3 effect exceeds the Consumer Price Index for All 4 Urban Consumers for the same month of the 5 preceding calendar year. 6 (c) CREDITING OF FUNDS.—The fees received under 7 this section shall be credited as offsetting receipts and de- 8 posited in the general fund of the Treasury. 9 (d) NO WAIVER.—A fee imposed under this section 10 shall not be waived or reduced. 11</p>		
SEC. 70011. FEE FOR CONTINUANCES GRANTED IN IMMI-	<p>12 GRATION COURT PROCEEDINGS. 13 (a) IN GENERAL.—In addition to any other fee au- 14 thorized by law, the Attorney General shall impose a fee 15 in an amount specified in subsection (b) on any alien who 16 requests and is granted a continuance by an immigration 17 judge for each such continuance. 18 (b) FEE SPECIFIED.— 19 (1) INITIAL AMOUNT.—The amount specified in 20 this subsection for fiscal year 2025 shall be such 21 amount as the Attorney General may by rule pro- 22 vide, but in any event not less than \$100. 23 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 24 fiscal year 2026</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>and each fiscal year thereafter, the</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00490 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 491 •HR 1 RH amount specified in this subsection for a fiscal year 1 shall be equal to the sum of— 2 (A) the amount imposed under this section 3 for the prior fiscal year; and 4 (B) the amount referred to in subpara- 5 graph (A), multiplied by the percentage (if any) 6 by which the Consumer Price Index for All 7 Urban Consumers for the month of July pre- 8 ceding the date on which such adjustment takes 9 effect exceeds the Consumer Price Index for All 10 Urban Consumers for the same month of the 11 preceding calendar year. 12 (c) CREDITING OF CERTAIN FUNDS.—Amounts re- 13 ceived as fees under this section shall be credited as offset- 14 ting receipts and deposited in the general fund of the 15 Treasury. 16 (d) NO WAIVER.—A fee imposed under this section 17 shall not be waived or reduced, except no fee shall be im- 18 posed on any alien whose request for a continuance is 19 granted based on exceptional circumstances (as such term 20 is defined in section 240 of the Immigration and Nation- 21 ality Act). 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00491 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson</p>		
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	on DSK7ZCZBW3PROD with \$\$_JOB 492 •HR 1 RH		
SEC. 70012. FEE RELATING TO RENEWAL AND EXTENSION	<p>1 OF EMPLOYMENT AUTHORIZATION FOR PA- 2 ROLEES. 3 (a) FEE IMPOSED.—In addition to any other fee au- 4 thorized by law, for a parolee who seeks a renewal or ex- 5 tension of employment authorization based on a grant of 6 parole, the Secretary of Homeland Security shall impose 7 a fee in an amount specified in subsection (b). 8 (b) FEE SPECIFIED.— 9 (1) INITIAL AMOUNT.—The amount specified in 10 this subsection for fiscal year 2025 shall be such 11 amount as the Secretary may by rule provide, but in 12 any event not less than \$550. 13 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 14 fiscal year 2026 and each fiscal year thereafter, the 15 amount specified in this subsection for a fiscal year 16 shall be equal to the sum of— 17 (A) the amount imposed under this sub- 18 section for the prior fiscal year; and 19 (B) rounded to the next lowest multiple of 20 \$10, the amount referred to in subparagraph 21 (A), multiplied by the percentage (if any) by 22 which the Consumer Price Index for All Urban 23 Consumers for the month of July preceding the 24 date on which such adjustment takes effect ex- 25 ceeds the Consumer Price Index for All Urban 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00492 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 493 •HR 1 RH Consumers for the same month of the preceding 1 calendar year. 2 (c) IN GENERAL.— The employment authorization for 3 any alien paroled into the United States, or any renewal 4 or extension thereof, shall be valid for a period of not more 5 than six months. 6 (d) CREDITING OF FUNDS.—The fees received under 7 this section shall be credited as offsetting receipts and de- 8 posed into the general fund of the Treasury. 9 (e) NO WAIVER.—A fee imposed under this sub- 10 section shall not be waived or reduced. 11</p>		
SEC. 70013. FEE RELATING TO TERMINATION, RENEWAL,	<p>12 AND EXTENSION OF EMPLOYMENT AUTHOR- 13 IZATION FOR ASYLUM APPLICANTS. 14 (a) FEE IMPOSED.—In addition to any other fee au- 15 thorized by law, for any alien who applies for asylum and 16 who seeks a renewal or extension of employment author- 17 ization based on such application, the Secretary of Home- 18 land Security shall impose a fee of not less than \$550 for 19 each such renewal or extension, in accordance with sub- 20 section (b). 21 (b) EMPLOYMENT AUTHORIZATION.—The Secretary 22 of Homeland Security may provide employment authoriza- 23 tion to an applicant for asylum for a period of not more 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00493 Fmt</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 494 •HR 1 RH than six months. Each renewal or extension thereof shall 1 also be valid for a period of not more than six months. 2 (c) TERMINATION.—Each initial employment author- 3 ization, or renewal or extension of such authorization, 4 shall terminate as follows: 5 (1) Immediately following the denial of an asy- 6 lum application by an asylum officer, unless the case 7 is referred to an immigration judge. 8 (2) On the date that is 30 days after the date 9 on which an immigration judge denies an asylum ap- 10 plication, unless the alien makes a timely appeal to 11 the Board of Immigration Appeals. 12 (3) Immediately following the denial by the 13 Board of Immigration Appeals of an appeal of a de- 14 nial of an asylum application. 15 (d) PROHIBITION.—The Secretary of Homeland Se- 16 curity shall not grant, renew, or extend employment au- 17 thorization to an alien if the alien was previously granted 18 employment authorization as an applicant for asylum and 19 the employment authorization was terminated pursuant to 20 a circumstance described in subsection (c), unless a Fed- 21 eral Court of Appeals remands the alien’s case to the 22 Board of Immigration Appeals. 23 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00494 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 495 •HR 1 RH (e) CREDITING OF FUNDS.—The total amount of fees 1 received under this section shall be credited as offsetting 2 receipts and deposited in the general fund of the Treasury. 3 (f) NO WAIVER.—A fee imposed under this sub- 4 section shall not be waived or reduced. 5</p>		
SEC. 70014. FEE RELATING TO RENEWAL AND EXTENSION	<p>6 OF EMPLOYMENT AUTHORIZATION FOR 7 ALIENS GRANTED TEMPORARY PROTECTED 8 STATUS. 9 (a) FEE IMPOSED.—In addition to any other fee au- 10 thorized by law, for any alien who seeks a renewal or ex- 11 tension of employment authorization based on a grant of 12 temporary protected status, the Secretary of Homeland 13 Security shall impose a fee in an amount specified in sub- 14 section (b) at the time of each such renewal or extension. 15 (b) FEE SPECIFIED.— 16 (1) INITIAL AMOUNT.—The amount specified in 17 this subsection for fiscal year 2025 shall be such 18 amount as the Secretary may by rule provide, but in 19 any event not less than \$550. 20 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 21 fiscal year 2026 and each fiscal year thereafter, the 22 amount specified in this subsection for a fiscal year 23 shall be equal to the sum of— 24 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00495 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 496 •HR 1 RH (A) the amount imposed under this sub- 1 section for the prior fiscal year; and 2 (B) rounded to the next lowest multiple of 3 \$10, the amount referred to in subparagraph 4 (A), multiplied by the percentage (if any) by 5 which the Consumer Price Index for All Urban 6 Consumers for the month of July preceding the 7 date on which such adjustment takes effect ex- 8 ceeds the Consumer Price Index for All Urban 9 Consumers for the same month of the preceding 10 calendar year. 11 (c) EMPLOYMENT AUTHORIZATION.— Any employ- 12 ment authorization for an alien granted temporary pro- 13 tected status, or any renewal or extension thereof, shall 14 be valid for a period of not more than six months. 15 (d) CREDITING OF FUNDS.—The fees received under 16 this section shall be credited as offsetting receipts and de- 17 posited into the general fund of the Treasury. 18 (e) NO WAIVER.—A fee imposed under this sub- 19 section shall not be waived or reduced. 20</p>		
SEC. 70015. DIVERSITY IMMIGRANT VISA FEES.	<p>21 (a) FEE FOR FILING A DIVERSITY IMMIGRANT VISA 22 APPLICATION.— 23 (1) IN GENERAL.—In addition to any other fee 24 authorized by law, the Secretary of State shall im- 25</p> <p>VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00496 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 497 •HR 1 RH pose on any alien who files an application for a di- 1 versity immigrant visa as described in section 203(c) 2 of the Immigration and Nationality Act (8 U.S.C. 3 1153(c)) a fee in the amount specified in this sub- 4 section at the time such application is filed. 5 (2) FEE SPECIFIED.— 6 (A) INITIAL AMOUNT.—The amount speci- 7 fied in this subsection for fiscal year 2025 shall 8 be such amount as the Secretary may by rule 9 provide, but in any event not less than \$400. 10 (B) SUBSEQUENT ADJUSTMENT.— Begin- 11 ning in fiscal year 2026 and each fiscal year 12 thereafter, the amount specified in this sub- 13 section for a fiscal year shall be equal to the 14 sum of— 15 (i) the amount imposed under this 16 subsection for the prior fiscal year; and 17 (ii) rounded to the next lowest mul- 18 tiple of \$10, the amount referred to in 19 clause (i), multiplied by the percentage (if 20 any) by which the Consumer Price Index 21 for All Urban Consumers for the month of 22 July preceding the date on which such ad- 23 justment takes effect exceeds the Con- 24 sumer Price Index for All Urban Con- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00497 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 498 •HR 1 RH sumers for the same month of the pre- 1 ceding calendar year. 2 (b) FEE FOR ALIENS WHO REGISTER FOR THE DI- 3 VERSITY IMMIGRANT VISA PROGRAM.— 4 (1) IN GENERAL.—In addition to any other fee 5 authorized by law, the Secretary of State shall im- 6 pose on any alien who registers for the diversity im- 7 migrant visa program, as described in section 203(c) 8 of the Immigration and Nationality Act (8 U.S.C. 9 1153(c)) a fee in the amount specified in this sub- 10 section at the time of registration. 11 (2) FEE SPECIFIED.— 12 (A) INITIAL AMOUNT.—The amount speci- 13 fied in this subsection for fiscal year 2025 shall 14 be such amount as the Secretary may by rule 15 provide, but in any event not less than \$250. 16 (B) SUBSEQUENT ADJUSTMENT.—Begin- 17 ning in fiscal year 2026 and each fiscal year 18 thereafter, the amount specified in this sub- 19 section for a fiscal year shall be equal to the 20 sum of— 21 (i) the amount imposed under this 22 subsection for the prior fiscal year; and 23 (ii) the amount referred to in clause 24 (i), multiplied by the percentage (if any) by 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00498 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 499 •HR 1 RH which the Consumer</p>		
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	<p>Price Index for All 1 Urban Consumers for the month of July 2 preceding the date on which such adjust- 3 ment takes effect exceeds the Consumer 4 Price Index for All Urban Consumers for 5 the same month of the preceding calendar 6 year. 7 (c) CREDITING OF FUNDS.—During any fiscal year, 8 the total amount of fees received under this section shall 9 be credited as follows: 10 (1) 10 percent of fees received shall be credited 11 to the Department of State to retain and spend 12 without further appropriation to detect and prevent 13 fraud in the diversity immigrant visa program and 14 to offset costs associated with such program. 15 (2) 10 percent of fees received shall be credited 16 to U.S. Immigration and Customs Enforcement to 17 retain and spend without further appropriation for 18 the purpose of detention and immigration enforce- 19 ment and removal operations. 20 (3) Any amounts not credited under this sub- 21 section to the Department of State or U.S. Immigra- 22 tion and Customs Enforcement shall be credited as 23 offsetting receipts and deposited into the general 24 fund of the Treasury. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00499 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 500 •HR 1 RH (d) NO WAIVER.—A</p>		
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	fee imposed under this section 1 shall not be waived or reduced. 2		
SEC. 70016. EOIR FEES.	<p>3 (a) FEE FOR FILING AN APPLICATION TO ADJUST 4 STATUS TO THAT OF A LAWFUL PERMANENT RESI- 5 DENT.— 6 (1) IN GENERAL.—In addition to any other fees 7 authorized by law, the Attorney General shall impose 8 on any alien who files with an immigration court an 9 application to adjust the alien’s status to that of a 10 lawful permanent resident, or whose application to 11 adjust status to that of a lawful permanent resident 12 is adjudicated in immigration court, a fee in the 13 amount specified in this subsection at the time such 14 application is filed, or, as applicable, prior to the ad- 15 judication of such application in immigration court.</p> <p>16 (2) FEE SPECIFIED.— 17 (A) INITIAL AMOUNT.—The amount speci- 18 fied in this subsection for fiscal year 2025 shall 19 be such amount as the Attorney General may 20 by rule provide, but in any event not less than 21 \$1,500. 22 (B) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal year 2026 and each fiscal year 24 thereafter, the amount specified in this sub- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00500 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 501 •HR 1 RH section for a fiscal year shall be equal to the 1 sum of— 2 (i) the amount imposed</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>under this 3 subsection for the prior fiscal year; and 4 (ii) rounded to the next lowest multiple of \$10, the amount referred to in 6 clause (i), multiplied by the percentage (if 7 any) by which the Consumer Price Index 8 for All Urban Consumers for the month of 9 July preceding the date on which such adjustment takes effect exceeds the Consumer Price Index for All Urban Consumers for the same month of the preceding calendar year. 14 (3)</p> <p>CREDITING CERTAIN FUNDS.—</p> <p>During any 15 fiscal year, not more than 50 percent of the total 16 amount of fees received under this section shall be 17 derived by transfer from the Immigration Examinations Fee Account under section 286(n) of the Immigration and Nationality Act and credited to the 20 Executive Office for Immigration Review to retain 21 and spend without further appropriation. Any 22 amounts not credited under the previous sentence 23 shall be credited as offsetting receipts and deposited 24 into the general fund of the Treasury. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00501 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 502 •HR 1 RH (b) FEE FOR FILING AN APPLICATION FOR WAIVER 1 OF GROUNDS OF INADMISSIBILITY.— 2 (1) IN GENERAL.—In addition to any</p>		
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	<p>other fees 3 authorized by law, the Attorney General shall impose 4 on any alien who files with an immigration court an 5 application for waiver of grounds of inadmissibility, 6 or whose application for waiver of grounds of inad- 7 missibility is adjudicated in immigration court, a fee 8 in the amount specified in this subsection at the 9 time such application is filed, or, as applicable, prior 10 to the adjudication of such application in immigra- 11 tion court. 12 (2) FEE SPECIFIED.— 13 (A) INITIAL AMOUNT.—The amount speci- 14 fied in this subsection for fiscal year 2025 shall 15 be such amount as the Attorney General may 16 by rule provide, but in any event not less than 17 \$1,050. 18 (B) SUBSEQUENT ADJUSTMENT.— Beginning in fiscal year 2026 and each fiscal year 20 thereafter, the amount specified in this sub- 21 section for a fiscal year shall be equal to the 22 sum of— 23 (i) the amount imposed under this 24 subsection for the prior fiscal year; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00502 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 503 •HR 1 RH (ii) rounded to the next lowest mul- 1 tiple of \$10, the amount referred to in 2 clause (i), multiplied by the percentage (if 3 any) by which the Consumer Price Index 4 for All Urban Consumers for the month of 5 July preceding</p>		
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	<p>the date on which such ad- 6 justment takes effect exceeds the Con- 7 sumer Price Index for All Urban Con- 8 sumers for the same month of the pre- 9 ceding calendar year. 10 (3) CREDITING CERTAIN FUNDS.—During any 11 fiscal year, not more than 25 percent of the total 12 amount of fees received under this section shall be 13 derived by transfer from the Immigration Examina- 14 tions Fee Account under section 286(n) of the Im- 15 migration and Nationality Act and credited to the 16 Executive Office for Immigration Review to retain 17 and spend without further appropriation. Any 18 amounts not credited under the previous sentence 19 shall be credited as offsetting receipts and deposited 20 into the general fund of the Treasury. 21 (c) FEE FOR FILING AN APPLICATION FOR TEM- 22 PORARY PROTECTED STATUS.— 23 (1) IN GENERAL.— In addition to any other fees 24 authorized by law, the Attorney General shall impose 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00503 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 504 •HR 1 RH on any alien who files with an immigration court an 1 application for temporary protected status, or whose 2 application for temporary protected status is adju- 3 dicated in immigration court, a fee in the</p>		
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	<p>amount 4 specified in this subsection at the time such application is filed or, as applicable, prior to the adjudication of such application in immigration court. 7 (2) FEE SPECIFIED.— 8 (A) INITIAL AMOUNT.—The amount specified in this subsection for fiscal year 2025 shall 10 be such amount as the Attorney General may 11 by rule provide, but in any event not less than 12 \$500. 13 (B) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal year 2026 and each fiscal year 15 thereafter, the amount specified in this subsection for a fiscal year shall be equal to the 17 sum of— 18 (i) the amount imposed under this 19 subsection for the prior fiscal year; and 20 (ii) rounded to the next lowest multiple of \$10, the amount referred to in 22 clause (i), multiplied by the percentage (if 23 any) by which the Consumer Price Index 24 for All Urban Consumers for the month of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00504 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 505 •HR 1 RH July preceding the date on which such adjustment takes effect exceeds the Consumer Price Index for All Urban Consumers for the same month of the preceding calendar year. 5 (3) CREDITING CERTAIN FUNDS.—During any 6 fiscal year, not more than 25 percent of the</p>		
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	<p>total 7 amount of fees received under this section shall be 8 derived by transfer from the Immigration Examina- 9 tions Fee Account under section 286(n) of the Im- 10 migration and Nationality Act and credited to the 11 Executive Office for Immigration Review to retain 12 and spend without further appropriation. Any 13 amounts not credited under the previous sentence 14 shall be credited as offsetting receipts and deposited 15 into the general fund of the Treasury. 16 (d) FEE FOR FILING AN APPEAL FROM A DECISION 17 OF AN IMMIGRATION JUDGE.— 18 (1) IN GENERAL.—In addition to any other fees 19 authorized by law, the Attorney General shall impose 20 on any alien who files any appeal from a decision of 21 an immigration judge a fee in the amount specified 22 in this subsection at the time such appeal is filed. 23 (2) FEE SPECIFIED.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00505 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 506 •HR 1 RH (A) INITIAL AMOUNT.—The amount speci- 1 fied in this subsection for fiscal year 2025 shall 2 be such amount as the Attorney General may 3 by rule provide, but in any event not less than 4 \$900. 5 (B) SUBSEQUENT ADJUSTMENT.—Begin- 6 ning in fiscal year 2026 and each fiscal year</p>		
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	<p>7 thereafter, the amount specified in this sub- 8 section for a fiscal year shall be equal to the 9 sum of— 10 (i) the amount imposed under this 11 subsection for the prior fiscal year; and 12 (ii) rounded to the next lowest multiple of \$10, the amount referred to in 14 clause (i), multiplied by the percentage (if 15 any) by which the Consumer Price Index 16 for All Urban Consumers for the month of 17 July preceding the date on which such adjustment takes effect exceeds the Consumer Price Index for All Urban Consumers for the same month of the preceding calendar year. 22 (3) EXCEPTION.—The fee described in this section shall not apply to the appeal of a bond decision. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00506 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 507 •HR 1 RH (4) CREDITING CERTAIN FUNDS.—During any 1 fiscal year, not more than 25 percent of the total 2 amount of fees received under this section shall be 3 derived by transfer from the Immigration Examinations Fee Account under section 286(n) of the Immigration and Nationality Act and credited to the 6 Executive Office for Immigration Review to retain 7 and spend without further appropriation. Any 8 amounts not credited under the previous sentence 9 shall be</p>		
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	<p>credited as offsetting receipts and deposited 10 into the general fund of the Treasury. 11 (e) FEE FOR FILING AN APPEAL FROM A DECISION 12 OF AN OFFICER OF THE DEPARTMENT OF HOMELAND SECURITY.— 14 (1) IN GENERAL.—In addition to any other fees 15 authorized by law, the Attorney General shall impose 16 on any alien who files an appeal from a decision of 17 an officer of the Department of Homeland Security 18 a fee in the amount specified in this subsection at 19 the time such appeal is filed. 20 (2) FEE SPECIFIED.— 21 (A) INITIAL AMOUNT.—The amount speci- 22 fied in this subsection for fiscal year 2025 shall 23 be such amount as the Attorney General may 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00507 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 508 •HR 1 RH by rule provide, but in any event not less than 1 \$900.</p> <p>2 (B) SUBSEQUENT ADJUSTMENT.—Begin- 3 ning in fiscal year 2026 and each fiscal year 4 thereafter, the amount specified in this sub- 5 section for a fiscal year shall be equal to the 6 sum of— 7 (i) the amount imposed under this 8 subsection for the prior fiscal year; and 9 (ii) rounded to the next lowest mul- 10 tiple of \$10, the amount referred to in 11 clause (i), multiplied by the percentage (if 12 any) by which the</p>		
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	<p>Consumer Price Index 13 for All Urban Consumers for the month of 14 July preceding the date on which such ad- 15 justment takes effect exceeds the Con- 16 sumer Price Index for All Urban Con- 17 sumers for the same month of the pre- 18 ceding calendar year. 19 (3) CREDITING CERTAIN FUNDS.— During any 20 fiscal year, not more than 25 percent of the total 21 amount of fees received under this section shall be 22 derived by transfer from the Immigration Examina- 23 tions Fee Account under section 286(n) of Immigra- 24 tion and Nationality and credited to the Executive 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00508 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 509 •HR 1 RH Office for Immigration Review to retain and spend 1 without further appropriation. Any amounts not 2 credited under the previous sentence shall be cred- 3 ited as offsetting receipts and deposited into the 4 general fund of the Treasury. 5 (f) FEE FOR FILING AN APPEAL FROM A DECISION 6 OF AN ADJUDICATING OFFICIAL IN A PRACTITIONER DIS- 7 CIPLINARY CASE.— 8 (1) IN GENERAL.—In addition to any other fees 9 authorized by law, the Attorney General shall impose 10 on any practitioner who files an appeal from a deci- 11 sion of an</p>		
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	<p>adjudicating official in a practitioner disciplinary case a fee in the amount specified in this subsection at the time such appeal is filed. (2) FEE SPECIFIED.— (A) INITIAL AMOUNT.—The amount specified in this subsection for fiscal year 2025 shall be such amount as the Attorney General may by rule provide, but in any event not less than \$1,325. (B) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal year 2026 and each fiscal year thereafter, the amount specified in this subsection for a fiscal year shall be equal to the sum of—</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00509 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 510 •HR 1 RH (i) the amount imposed under this subsection for the prior fiscal year; and (ii) rounded to the next lowest multiple of \$10, the amount referred to in clause (i), multiplied by the percentage (if any) by which the Consumer Price Index for All Urban Consumers for the month of July preceding the date on which such adjustment takes effect exceeds the Consumer Price Index for All Urban Consumers for the same month of the preceding calendar year. (3) CREDITING CERTAIN FUNDS.—During any fiscal year, not more than 25 percent of the total</p>		
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	<p>amount of fees received under this section shall be 15 derived by transfer from the Immigration Examinations Fee Account under section 286(n) of the Immigration and Nationality Act and credited to the 18 Executive Office for Immigration Review to retain 19 and spend without further appropriation. Any 20 amounts not credited under the previous sentence 21 shall be credited as offsetting receipts and deposited 22 into the general fund of the Treasury. 23 (g) FEE FOR FILING A MOTION TO REOPEN OR A 24 MOTION TO RECONSIDER.— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00510 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 511 •HR 1 RH (1) IN GENERAL.—</p> <p>In addition to any other fees 1 authorized by law, the Attorney General shall impose 2 on any alien who files a motion to reopen or motion 3 to reconsider a decision of an immigration judge or 4 the Board of Immigration Appeals a fee in the 5 amount specified in this subsection at the time such 6 motion is filed. 7 (2) FEE SPECIFIED.— 8 (A) INITIAL AMOUNT.—The amount specified in this subsection for fiscal year 2025 shall 10 be such amount as the Attorney General may 11 by rule provide, but in any event not less than 12 \$900. 13 (B) SUBSEQUENT ADJUSTMENT.—</p>		
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	<p>Begin- 14 ning in fiscal year 2026 and each fiscal year 15 thereafter, the amount specified in this sub- 16 section for a fiscal year shall be equal to the 17 sum of— 18 (i) the amount imposed under this 19 subsection for the prior fiscal year; and 20 (ii) rounded to the next lowest mul- 21 tiple of \$10, the amount referred to in 22 clause (i), multiplied by the percentage (if 23 any) by which the Consumer Price Index 24 for All Urban Consumers for the month of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00511 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 512 •HR 1 RH July preceding the date on which such ad- 1 justment takes effect exceeds the Con- 2 sumer Price Index for All Urban Con- 3 sumers for the same month of the pre- 4 ceding calendar year.</p> <p>5 (3) EXCEPTIONS.—The fee described in this 6 section shall not apply to any motion that is: 7 (A) a motion to reopen a removal order en- 8 tered in absentia if the motion is filed under 9 section 240(b)(5)(C)(ii) of the Immigration and 10 Nationality Act; or 11 (B) a motion to reopen a deportation order 12 entered in absentia if the motion is filed under 13 section 242B(c)(3)(B) of the Immigration and 14 Nationality Act, as the section existed prior to 15 April 1, 1997. 16 (4) CREDITING CERTAIN FUNDS.—During any 17 fiscal year,</p>		
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	<p>not more than 25 percent of the total 18 amount of fees received under this section shall be 19 derived by transfer from the Immigration Examina- 20 tions Fee Account under section 286(n) of the Im- 21 migration and Nationality Act and credited to the 22 Executive Office for Immigration Review to retain 23 and spend without further appropriation. Any 24 amounts not credited under the previous sentence 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00512 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 513 •HR 1 RH shall be credited as offsetting receipts and deposited 1 into the general fund of the Treasury. 2 (h) FEE FOR FILING AN APPLICATION FOR SUSPEN- 3 SION OF DEPORTATION.— 4 (1) IN GENERAL.—In addition to any other fees 5 authorized by law, the Attorney General shall impose 6 on any alien who files with an immigration court an 7 application for suspension of deportation a fee in the 8 amount specified in this subsection at the time such 9 application is filed. 10 (2) FEE SPECIFIED.— 11 (A) INITIAL AMOUNT.—The amount speci- 12 fied in this subsection for fiscal year 2025 shall 13 be such amount as the Attorney General may 14 by rule provide, but in any event not less than 15 \$600. 16 (B) SUBSEQUENT ADJUSTMENT.—</p>		
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	<p>Begin- 17 ning in fiscal year 2026 and each fiscal year 18 thereafter, the amount specified in this sub- 19 section for a fiscal year shall be equal to the 20 sum of— 21 (i) the amount imposed under this 22 subsection for the prior fiscal year; and 23 (ii) rounded to the next lowest mul- 24 tiple of \$10, the amount referred to in 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00513 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 514 •HR 1 RH clause (i), multiplied by the percentage (if 1 any) by which the Consumer Price Index 2 for All Urban Consumers for the month of 3 July preceding the date on which such ad- 4 justment takes effect exceeds the Con- 5 sumer Price Index for All Urban Con- 6 sumers for the same month of the pre- 7 ceding calendar year. 8 (3) CREDITING CERTAIN FUNDS.— During any 9 fiscal year, not more than 25 percent of the total 10 amount of fees received under this section shall be 11 derived by transfer from the Immigration Examina- 12 tions Fee Account under section 286(n) of the Im- 13 migration and Nationality Act and credited to the 14 Executive Office for Immigration Review to retain 15 and spend without further appropriation. Any 16 amounts not credited under the previous sentence 17 shall be credited as offsetting receipts and deposited</p>		
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	<p>18 into the general fund of the Treasury. 19 (i) FEE FOR FILING AN APPLICATION FOR CAN- 20 CELLATION OF REMOVAL FOR CERTAIN PERMANENT 21 RESIDENTS.— 22 (1) IN GENERAL.—In addition to any other fees 23 authorized by law, the Attorney General shall impose 24 on any alien who files with an immigration court an 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00514 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 515 •HR 1 RH application for cancellation of removal for certain 1 permanent residents a fee in the amount specified in 2 this subsection at the time such application is filed. 3 (2) FEE SPECIFIED.— 4 (A) INITIAL AMOUNT.—The amount speci- 5 fied in this subsection for fiscal year 2025 shall 6 be such amount as the Attorney General may 7 by rule provide, but in any event not less than 8 \$600. 9 (B) SUBSEQUENT ADJUSTMENT.—Begin- 10 ning in fiscal year 2026 and each fiscal year 11 thereafter, the amount specified in this sub- 12 section for a fiscal year shall be equal to the 13 sum of— 14 (i) the amount imposed under this 15 subsection for the prior fiscal year; and 16 (ii) rounded to the next lowest mul- 17 tiple of \$10, the amount referred to in 18 clause (i), multiplied by the percentage (if 19 any) by which the</p>		
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	<p>Consumer Price Index 20 for All Urban Consumers for the month of 21 July preceding the date on which such ad- 22 justment takes effect exceeds the Con- 23 sumer Price Index for All Urban Con- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00515 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 516 •HR 1 RH sumers for the same month of the pre- 1 ceding calendar year. 2 (3) CREDITING CERTAIN FUNDS.—During any 3 fiscal year, not more than 25 percent of the total 4 amount of fees received under this section shall be 5 derived by transfer from the Immigration Examina- 6 tions Fee Account under section 286(n) of the Im- 7 migration and Nationality Act and credited to the 8 Executive Office for Immigration Review to retain 9 and spend without further appropriation. Any 10 amounts not credited under the previous sentence 11 shall be credited as offsetting receipts and deposited 12 into the general fund of the Treasury. 13 (j) FEE FOR FILING AN APPLICATION FOR CAN- 14 CELLATION OF REMOVAL AND ADJUSTMENT OF STATUS 15 FOR CERTAIN NONPERMANENT RESIDENTS.— 16 (1) IN GENERAL.—In addition to any other fees 17 authorized by law, the Attorney General shall impose 18 on any alien who files with an immigration court an 19</p>		
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	<p>application for cancellation of removal and adjustment of status for certain nonpermanent residents a fee in the amount specified in this subsection at the time such application is filed. (2) FEE SPECIFIED.— VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00516 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 517 •HR 1 RH (A) INITIAL AMOUNT.—The amount specified in this subsection for fiscal year 2025 shall be such amount as the Attorney General may by rule provide, but in any event not less than \$1,500. (B) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal year 2026 and each fiscal year thereafter, the amount specified in this subsection for a fiscal year shall be equal to the sum of— (i) the amount imposed under this subsection for the prior fiscal year; and (ii) rounded to the next lowest multiple of \$10, the amount referred to in clause (i), multiplied by the percentage (if any) by which the Consumer Price Index for All Urban Consumers for the month of July preceding the date on which such adjustment takes effect exceeds the Consumer Price Index for All Urban Consumers for the same month of the preceding calendar year. (3) CREDITING CERTAIN FUNDS.— During any fiscal year, not more</p>		
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	<p>than 25 percent of the total 24 amount of fees received under this section shall be 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00517 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 518 •HR 1 RH derived by transfer from the Immigration Examina- 1 tions Fee Account under section 286(n) of the Im- 2 migration and Nationality Act and credited to the 3 Executive Office for Immigration Review to retain 4 and spend without further appropriation. Any 5 amounts not credited under the previous sentence 6 shall be credited as offsetting receipts and deposited 7 into the general fund of the Treasury. 8 (k) NO WAIVER.—Any fee imposed under this section 9 shall not be waived or reduced. 10 (l) CONDITION ON FUNDS.—No fees received under 11 this section shall be used to fund the Legal Orientation 12 Program or any successor program. 13</p>		
SEC. 70017. ESTA FEE.	<p>14 Section 217(h)(3)(B) of the Immigration and Nation- 15 ality Act (8 U.S.C. 1187(h)(3)(B)) is amended— 16 (1) in clause (i)— 17 (A) in subclause (I), by striking “and” at 18 the end; 19 (B) in subclause (II)— 20 (i) by inserting after “an amount” the 21 following “of not less than \$10”; and 22 (ii) by striking the period at the end 23 and inserting “; and”; and 24 (C) by adding at the end the following: 25 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00518 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 519 •HR 1 RH “(III) not less than \$13.”; 1 (2) in clause (ii)— 2 (A) by striking “Amounts collected under 3 clause (i)(I)” and inserting the following: 4 “(I) IN GENERAL.—Notwith- 5 standing any other provision of law, of 6 the amounts collected under clause 7 (i)(I) during a fiscal year, not more 8 than \$20,000,000”; 9 (B) by inserting before the period at the 10 end of the first sentence the following: “, and 11 the remainder of the amounts collected under 12 clause (i)(I) shall be credited as offsetting re- 13 ceipts and deposited in the general fund of the 14 Treasury”; and 15 (C) by inserting after “to pay the costs in- 16 curred to administer the System.” the fol- 17 lowing: “Amounts collected under clause (i)(III) 18 shall be credited as offsetting receipts and de- 19 posited in the general fund of the Treasury.”; 20 (3) in clause (iii), by striking “2028” and in- 21 serting “2034”; and 22 (4) by adding at the end the following: 23 “(iv) SUBSEQUENT ADJUSTMENT.— 24 Beginning in fiscal year 2026 and each fis- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00519 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 520 •HR 1 RH cal year thereafter,</p>	
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	<p>the amount specified in 1 clause (i)(II) for a fiscal year shall be 2 equal to the sum of— 3 “(I) the amount imposed under 4 this subsection for the prior fiscal 5 year; and 6 “(II) the amount referred to in 7 subclause (I), multiplied by the per- 8 centage (if any) by which the Con- 9 sumer Price Index for All Urban Con- 10 sumers for the month of July pre- 11 ceding the date on which such adjust- 12 ment takes effect exceeds the Con- 13 sumer Price Index for All Urban Con- 14 sumers for the same month of the 15 preceding calendar year.”. 16</p>		
SEC. 70018. IMMIGRATION USER FEES.	<p>17 Section 286 of the Immigration and Nationality Act 18 (8 U.S.C. 1356) is amended— 19 (1) in subsection (d)— 20 (A) by striking “In addition to any other 21 fee” and inserting the following: 22 “(1) IN GENERAL.—In addition to any other 23 fee”; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00520 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 521 •HR 1 RH (B) by inserting “and except as provided 1 in subsection (e),” before “the Attorney General 2 shall charge and collect”; 3 (C) by striking “\$7” and inserting “a fee 4 in an amount specified in paragraph (2)”; and 5 (D) by adding at the end the following: 6 “(2) INITIAL AMOUNT.—For purposes of this 7 section, the amount specified in this section for</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p> fis- 8 cal year 2025 shall be not less than \$10. 9 “(3) SUBSEQUENT ADJUSTMENT.—Beginning 10 in fiscal year 2026 and each fiscal year thereafter, 11 the amount specified in this subsection for a fiscal 12 year shall be equal to the sum of— 13 “(A) the amount imposed under this sub- 14 section for the prior fiscal year; and 15 “(B) rounded to the next lowest multiple 16 of \$0.25, the amount referred to in subpara- 17 graph (A), multiplied by the percentage (if any) 18 by which the Consumer Price Index for All 19 Urban Consumers for the month of July pre- 20 ceding the date on which such adjustment takes 21 effect exceeds the Consumer Price Index for All 22 Urban Consumers for the same month of the 23 preceding calendar year. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00521 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 522 •HR 1 RH “(4) CREDITING OF AMOUNTS.—Of amounts 1 collected under this subsection \$1 per individual for 2 immigration inspection or preinspection as described 3 in this subsection shall be credited as offsetting re- 4 ceipts and deposited in the general fund of the 5 Treasury. 6 “(5) NO WAIVER.—A fee imposed under this 7 subsection shall not be waived or reduced.”; and 8 (2) in subsection (e)— 9 (A) by striking </p>	
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	<p>paragraph (1); 10 (B) by redesignating paragraphs (2) and 11 (3) as paragraphs (1) and (2); and 12 (C) in paragraph (2) (as redesignated by 13 subparagraph (B) above), by striking “The Attorney General shall charge” and all that follows through “this requirement shall not apply to” and inserting the following: “No fee shall be 17 charged under subsection (d) for”. 18</p>		
SEC. 70019. EVUS FEE.	<p>19 (a) IN GENERAL.— In addition to any other fee authorized by law, the Secretary of Homeland Security shall 21 impose on any alien subject to the Electronic Visa Update 22 System a fee in the amount specified in this section at 23 the time of such alien’s enrollment in the Electronic Visa 24 Update System. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00522 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 523 •HR 1 RH (b) AMOUNT.—For purposes of this section, the 1 amount specified in this section for fiscal year 2025 shall 2 be such amount as the Secretary may by rule provide, but 3 in any event not less than \$30. 4 (c) SUBSEQUENT ADJUSTMENT.—Beginning in fiscal 5 year 2026 and each fiscal year thereafter, the amount 6 specified in this section for a fiscal year shall be equal 7 to the sum of— 8 (1) the amount imposed under this section for 9 the prior fiscal year;</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>and 10 (2) rounded to the next lowest multiple of 11 \$0.25, the amount referred to in paragraph (1), 12 multiplied by the percentage (if any) by which the 13 Consumer Price Index for All Urban Consumers for 14 the month of July preceding the date on which such 15 adjustment takes effect exceeds the Consumer Price 16 Index for All Urban Consumers for the same month 17 of the preceding calendar year. 18 (d) CREDITING OF FUNDS.— 19 (1) IN GENERAL.—The fees received under this 20 section shall be deposited into the CBP Electronic 21 Visa Update System Account, less \$5 per enrollment 22 which shall be credited as offsetting receipts and de- 23 posited into the general fund of the Treasury. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00523 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 524 •HR 1 RH (2)</p> <p>ESTABLISHMENT.—</p> <p>Notwithstanding any 1 other provision of law, there is hereby established in 2 the Treasury of the United States a separate ac- 3 count which shall be known as the “CBP Electronic 4 Visa Update System Account”. 5 (3)</p> <p>APPROPRIATION.— Amounts deposited in 6 the CBP Electronic Visa Update System Account 7 are hereby appropriated to make payments and off- 8 set program</p>		
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	costs as specified in this section without 9 further appropriation necessary and shall remain 10 available until expended for any U.S. Customs and 11 Border Protection costs associated with admin- 12 istering the Electronic Visa Update System. 13 (e) NO WAIVER.—A fee imposed under this section 14 shall not be waived or reduced. 15		
SEC. 70020. FEE FOR SPONSOR OF UNACCOMPANIED ALIEN	16 CHILD WHO FAILS TO APPEAR IN IMMIGRA- 17 TION COURT. 18 (a) FEE IMPOSED.—In addition to any other fee au- 19 thorized by law, for the sponsor of an unaccompanied alien 20 child, the Secretary of Health and Human Services shall 21 impose a fee in an amount specified in subsection (b) prior 22 to the unaccompanied alien child's release to such sponsor. 23 (b) FEE SPECIFIED.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00524 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 525 •HR 1 RH (1) INITIAL AMOUNT.—The amount specified in 1 this subsection for fiscal year 2025 shall be such 2 amount as the Secretary may by rule provide, but in 3 any event not less than \$5,000. 4 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 5 fiscal year 2026 and each fiscal year thereafter, the 6 amount specified in this subsection for a fiscal year 7 shall be equal to the sum of— 8 (A) the amount imposed under this	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>sub- 9 section for the prior fiscal year; and 10 (B) rounded to the next lowest multiple of 11 \$10, the amount referred to in subparagraph 12 (A), multiplied by the percentage (if any) by 13 which the Consumer Price Index for All Urban 14 Consumers for the month of July preceding the 15 date on which such adjustment takes effect ex- 16 ceeds the Consumer Price Index for All Urban 17 Consumers for the same month of the preceding 18 calendar year. 19 (c) FEE REIMBURSEMENT.—At the conclusion of an 20 unaccompanied alien child’s immigration court pro- 21 ceedings as an unaccompanied alien child, or upon the 22 ending of such sponsor’s sponsorship of such unaccom- 23 panied alien child, the Secretary of Health and Human 24 Services may reimburse to a sponsor a fee imposed under 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00525 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 526 •HR 1 RH this section if such sponsor demonstrates that the unac- 1 companied alien child in the care of such sponsor was not 2 ordered removed in absentia under section 240(b)(5) of 3 the Immigration and Nationality Act. In the case of a 4 sponsor of an unaccompanied alien child who was ordered 5 removed in absentia and such order was rescinded under 6</p>		
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	<p>section 240(b)(5)(C) of the Immigration and Nationality 7 Act, the sponsor may seek reimbursement of the fee under 8 this section. 9 (d) CREDITING OF FUNDS.—The fees received under 10 this section shall be credited as offsetting receipts and de- 11 posited into the general fund of the Treasury. 12 (e) NO WAIVER.—A fee imposed under this sub- 13 section shall not be waived or reduced. 14</p>		
SEC. 70021. FEE FOR ALIENS ORDERED REMOVED IN	<p>15 ABSENTIA. 16 (a) IN GENERAL.—As partial reimbursement for the 17 cost of arresting an alien described in this section, the Sec- 18 retary of Homeland Security shall impose a fee in an 19 amount specified in this section on any alien who— 20 (1) is ordered removed in absentia under sec- 21 tion 240(b)(5) of the Immigration and Nationality 22 Act (8 U.S.C. 1229a(b)(5)); and 23 (2) is subsequently arrested by U.S. Immigra- 24 tion and Customs Enforcement. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00526 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 527 •HR 1 RH (b) INITIAL AMOUNT.—For purposes of this sub- 1 section, the amount specified in this subsection for fiscal 2 year 2025 shall be such amount as the Secretary may by 3 rule provide, but in any event not less than \$5,000. 4 (c) SUBSEQUENT</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>ADJUSTMENT.—Beginning in fiscal 5 year 2026 and each fiscal year thereafter, the amount for 6 a fiscal year shall be equal to the sum of—</p> <p>7 (1) the amount imposed under this section for 8 the prior fiscal year; and 9 (2) rounded to the next lowest multiple of \$10, 10 the amount referred to in paragraph (1), multiplied 11 by the percentage (if any) by which the Consumer 12 Price Index for All Urban Consumers for the month 13 of July preceding the date on which such adjustment 14 takes effect exceeds the Consumer Price Index for 15 All Urban Consumers for the same month of the 16 preceding calendar year. 17 (d) CREDITING OF FUNDS.—The fees received under 18 this section shall be credited as offsetting receipts and de- 19 posited into the general fund of the Treasury. 20 (e) NO WAIVER.—A fee imposed under this sub- 21 section shall not be waived or reduced. 22 (f) EXCEPTION.—The fee described in this section 23 shall not apply to any alien who was ordered removed in 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00527 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 528 •HR 1 RH absentia if such order was rescinded under section 1 240(b)(5)(C) of the Immigration and Nationality Act. 2</p>	
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<p>SEC. 70022. CUSTOMS AND BORDER PROTECTION INADMISS-</p>	<p>3 SIBLE ALIEN APPREHENSION FEE. 4 (a) FEE IMPOSED.—In addition to any other fee au- 5 thorized by law, for any inadmissible alien who is appre- 6 hended between ports of entry by U.S. Customs and Bor- 7 der Protection, the Secretary of Homeland Security shall 8 impose a fee in an amount specified in subsection (b) at 9 the time of such apprehension. 10 (b) FEE SPECIFIED.— 11 (1) INITIAL AMOUNT.—The amount specified in 12 this subsection for fiscal year 2025 shall be such 13 amount as the Secretary may by rule provide, but in 14 any event not less than \$5,000. 15 (2) SUBSEQUENT ADJUSTMENT.—Beginning in 16 fiscal year 2026 and each fiscal year thereafter, the 17 amount specified in this subsection for a fiscal year 18 shall be equal to the sum of— 19 (A) the amount imposed under this sub- 20 section for the prior fiscal year; and 21 (B) rounded to the next lowest multiple of 22 \$10, the amount referred to in subparagraph 23 (A), multiplied by the percentage (if any) by 24 which the Consumer Price Index for All Urban 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00528 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 529 •HR 1 RH Consumers for the month of July preceding the 1 date on which such adjustment takes effect ex- 2 ceeds the Consumer</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>Price Index for All Urban 3 Consumers for the same month of the preceding 4 calendar year. 5 (c) CREDITING OF FUNDS.—The fees received under 6 this section shall be credited as offsetting receipts and de- 7 posited into the general fund of the Treasury. 8 (d) NO WAIVER.—A fee imposed under this section 9 shall not be waived or reduced. 10</p>		
SEC. 70023. AMENDMENT TO AUTHORITY TO APPLY FOR	<p>11 ASYLUM. 12 Section 208(d)(3) of the Immigration and Nationality 13 Act (8 U.S.C. 1158(d)(3)) is amended— 14 (1) in the first sentence, by striking “may” and 15 inserting “shall”; 16 (2) by striking “Such fees shall not exceed” and 17 all that follows; and 18 (3) by inserting after the first sentence “Noth- 19 ing in this paragraph shall be construed to limit the 20 authority of the Attorney General to set additional 21 adjudication and naturalization fees in accordance 22 with section 286(m).”. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00529 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 530 •HR 1 RH PART 2—USE OF FUNDS 1</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70100. EXECUTIVE OFFICE FOR IMMIGRATION RE-	<p>2 VIEW. 3 (a) APPROPRIATION.— In addition to amounts other- 4 wise available, there is appropriated to the Executive Of- 5 fice for Immigration Review for fiscal year 2025, out of 6 any money in the Treasury not otherwise appropriated, 7</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>\$1,250,000,000 to remain available until September 30, 8 2029, for the purposes described in subsection (b). 9 (b) USE OF FUNDS.—</p> <p>Amounts made available under 10 subsection (a) shall only be used for purposes of— 11 (1) hiring the support staff necessary to sup- 12 port immigration judges; 13 (2) hiring immigration judges; and 14 (3) expanding courtroom capacity and infra- 15 structure. 16</p>		
SEC. 70101. ADULT ALIEN DETENTION CAPACITY AND FAM-	<p>17 ILY RESIDENTIAL CENTERS. 18 (a) APPROPRIATION.—In addition to amounts other- 19 wise available, there is appropriated to U.S. Immigration 20 and Customs Enforcement for fiscal year 2025, out of any 21 money in the Treasury not otherwise appropriated, 22 \$45,000,000,000 to remain available until September 30, 23 2029, for the purposes described in subsection (b). 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00530 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 531 •HR 1 RH (b) USE OF FUNDS.—Amounts made available under 1 subsection (a) shall only be used for family residential cen- 2 ter capacity and single adult alien detention capacity. 3 (c) DURATION.—The Department of Homeland Secu- 4 rity may detain family units of aliens at family residential 5 centers, as described in subsections (b) and (d), pending 6 a decision on whether the aliens</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>are to be removed from 7 the United States and, if such aliens are ordered removed 8 from the United States, until such aliens are removed. 9 (d) FAMILY RESIDENTIAL CENTER DEFINED.—In 10 this section, the term “family residential center” means 11 a facility used by the Department of Homeland Security 12 to detain family units of aliens (including alien children 13 who are not unaccompanied alien children) who are en- 14 countered or apprehended by the Department of Home- 15 land Security, regardless of whether the facility is licensed 16 by the State or a political subdivision of the State in which 17 the facility is located. 18 (e) DETENTION STANDARDS.—To efficiently utilize 19 the funding appropriated by this section, the detention 20 standards for the single adult detention capacity described 21 in subsection (b) shall be set in the sole discretion of the 22 Secretary of Homeland Security.</p> <p>23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00531 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 532 •HR 1 RH</p>		
SEC. 70102. RETENTION AND SIGNING BONUSES FOR U.S.	<p>1 IMMIGRATION AND CUSTOMS ENFORCEMENT 2 PERSONNEL. 3 (a) APPROPRIATION.—In addition to amounts other- 4 wise available, there is appropriated to U.S. Immigration 5 and Customs Enforcement for fiscal year 2025,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>out of any 6 money in the Treasury not otherwise appropriated, 7 \$858,000,000 to remain available until September 30, 8 2029, for the purposes described in subsections (b) and 9 (c). 10 (b) RETENTION BONUSES.—U.S. Immigration and 11 Customs Enforcement may provide retention bonuses to 12 any U.S. Immigration and Customs Enforcement agent, 13 officer, or attorney who commits to two years of additional 14 service with U.S. Immigration and Customs Enforcement 15 to carry out immigration enforcement. 16 (c) SIGNING BONUSES.—U.S. Immigration and Cus- 17 toms Enforcement shall provide a signing bonus to each 18 U.S. Immigration and Customs Enforcement agent, offi- 19 cer, or attorney who is hired on or after the date of enact- 20 ment of this Act and who commits to five years of service 21 with U.S. Immigration and Customs Enforcement to carry 22 out immigration enforcement. 23 (d) RULES FOR BONUSES.—U.S. Customs and Immi- 24 gration Enforcement shall provide qualifying individuals 25 with written service agreements that include— 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00532 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 533 •HR 1 RH (1) the commencement and termination dates of 1 the required service</p>		
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	<p>period (or provisions for the de- 2 termination thereof); 3 (2) the amount of the bonus; and 4 (3) other terms and conditions under which the 5 bonus is payable, subject to the requirements of this 6 subsection, including— 7 (A) the conditions under which the agree- 8 ment may be terminated before the agreed-upon 9 service period has been completed; and 10 (B) the effect of a termination described in 11 subparagraph (A). 12</p>		
SEC. 70103. HIRING OF ADDITIONAL U.S. IMMIGRATION AND	<p>13 CUSTOMS ENFORCEMENT PERSONNEL. 14 (a) APPROPRIATION.—In addition to amounts other- 15 wise available, there is appropriated to U.S. Immigration 16 and Customs Enforcement for fiscal year 2025, out of any 17 money in the Treasury not otherwise appropriated, 18 \$8,000,000,000, to remain available until September 30, 19 2029, for the purposes described in subsection (b). 20 (b) USE OF FUNDS.—Amounts made available under 21 subsection (a) shall only be used to hire additional per- 22 sonnel of U.S. Immigration and Customs Enforcement, in- 23 cluding officers, agents, and support staff, to carry out 24 immigration enforcement, and to prioritize and streamline 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00533 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 534 •HR 1 RH the hiring of retired</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	U.S. Immigration and Customs En- 1 forcement personnel. There shall be a minimum of— 2 (1) 2,500 individuals hired in fiscal year 2025; 3 (2) 1,875 individuals hired in 2026; 4 (3) 1,875 individuals hired in 2027; 5 (4) 1,875 individuals hired in 2028; and 6 (5) 1,875 individuals hired in 2029. 7		
SEC. 70104. U.S. IMMIGRATION AND CUSTOMS ENFORCE-	8 MENT HIRING CAPABILITY. 9 (a) APPROPRIATION.—In addition to amounts other- 10 wise available, there is appropriated to U.S. Immigration 11 and Customs Enforcement for fiscal year 2025, out of any 12 money in the Treasury not otherwise appropriated, 13 \$600,000,000, to remain available until September 30, 14 2029, for the purpose described in subsection (b). 15 (b) USE OF FUNDS.—The funds made available 16 under subsection (a) shall only be used for the purpose 17 of facilitating the recruitment, hiring, and onboarding of 18 additional U.S. Immigration and Customs Enforcement 19 personnel to carry out immigration enforcement, including 20 by investments in information technology, recruitment, 21 marketing, and staff necessary for such activities. 22	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70105. TRANSPORTATION AND REMOVAL OPERATIONS.	23 (a) APPROPRIATION.—In addition to amounts other- 24 wise available, there is appropriated to U.S. Immigration 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00534 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 535 •HR 1 RH and Customs Enforcement for fiscal year 2025, out of any 1 money in the Treasury not otherwise appropriated, 2 \$14,400,000,000, to remain available until September 30, 3 2029, for the purposes described in subsection (b). 4 (b) USE OF FUNDS.—Amounts made available under 5 subsection (a) shall only be used for transportation and 6 removal operations, including transportation of unaccom- 7 panied alien children, and for ensuring the departure of 8 aliens. 9</p>		
SEC. 70106. INFORMATION TECHNOLOGY INVESTMENTS.	<p>10 (a) APPROPRIATION.—In addition to amounts other- 11 wise available, there is appropriated to U.S. Immigration 12 and Customs Enforcement for fiscal year 2025, out of any 13 money in the Treasury not otherwise appropriated, 14 \$700,000,000 to remain available until September 30, 15 2029, for the purposes described in subsection (b). 16 (b) USE OF FUNDS.—Amounts made available under 17 subsection (a) shall only be used for U.S. Immigration and 18 Customs Enforcement information technology investments 19 to support enforcement and removal operations, including 20 to streamline fine and penalty collections. 21</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 70107. FACILITIES UPGRADES.	<p>22 (a) APPROPRIATION.—In addition to amounts other- 23 wise available, there is appropriated to U.S. Immigration 24 and Customs Enforcement for fiscal year 2025, out of any 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00535 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 536 •HR 1 RH money in the Treasury not otherwise appropriated, 1 \$550,000,000 to remain available until September 30, 2 2029, for the purposes described in subsection (b). 3 (b) USE OF FUNDS.—Amounts made available under 4 subsection (a) shall only be used for U.S. Immigration and 5 Customs Enforcement facility upgrades to support en- 6 forcement and removal operations. 7</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70108. FLEET MODERNIZATION.	<p>8 (a) APPROPRIATION.—In addition to amounts other- 9 wise available, there is appropriated to U.S. Immigration 10 and Customs Enforcement for fiscal year 2025, out of any 11 money in the Treasury not otherwise appropriated, 12 \$250,000,000 to remain available until September 30, 13 2029, for the purposes described in subsection (b). 14 (b) USE OF FUNDS.—Amounts made available under 15 subsection (a) shall only be used for U.S. Immigration and 16 Customs Enforcement fleet modernization to support en- 17 forcement and removal operations. 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 70109. PROMOTING FAMILY UNITY.	<p>19 (a) APPROPRIATION.—In addition to amounts other- 20 wise available, there is appropriated to U.S. Immigration 21 and Customs Enforcement for fiscal year 2025, out of any 22 money in the Treasury not otherwise appropriated, 23 \$20,000,000 to remain available until September 30, 24 2029, for the purposes described in subsection (b). 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00536 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 537 •HR 1 RH (b) USE OF FUNDS.—The funds made available 1 under subsection (a) shall only be used to— 2 (1) maintain the care and custody, during the 3 period in which the charges described in subpara- 4 graph (A) are pending, of an alien who— 5 (A) is charged only with a misdemeanor of- 6 fense under section 275(a) of the Immigration 7 and Nationality Act (8 U.S.C. 1325(a)); and 8 (B) entered the United States with the 9 alien’s child who has not attained 18 years of 10 age; and 11 (2) detain the alien with the alien’s child. 12</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70110. FUNDING SECTION 287(G) OF THE IMMIGRA-	<p>13 TION AND NATIONALITY ACT.</p> <p>14 (a) APPROPRIATION.—In addition to amounts other- 15 wise available, there is appropriated to the U.S. Immigra- 16 tion and Customs Enforcement for fiscal year 2025, out 17 of any money in the Treasury not otherwise</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>appropriated, 18 \$650,000,000, to remain available until September 30, 19 2029, for the purposes described in subsection (b). 20 (b) USE OF FUNDS.—The amounts made available 21 under subsection (a) shall only be used for purposes of 22 facilitating and implementing agreements under section 23 287(g) of the Immigration and Nationality Act (8 U.S.C. 24 1357(g)). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00537 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 538 •HR 1 RH</p>		
SEC. 70111. COMPENSATION FOR INCARCERATION OF	<p>1 CRIMINAL ALIENS. 2 (a) APPROPRIATION.—In addition to amounts other- 3 wise available, there is appropriated to the Department 4 of Justice for fiscal year 2025, out of any money in the 5 Treasury not otherwise appropriated, \$950,000,000, to re- 6 main available until September 30, 2029, for the purposes 7 described in subsection (b). 8 (b) USE OF FUNDS.—The amounts made available 9 under subsection (a) shall only be used to compensate a 10 State or political subdivision of a State, as may be appro- 11 priate, with respect to the incarceration of any alien 12 who— 13 (1) has been convicted of a felony or two or 14 more misdemeanors; and 15 (2)(A) entered the United States without in- 16 spection or at any time or</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>place other than as designated by the Secretary of Homeland Security; (B) was the subject of removal proceedings at the time he or she was taken into custody by the State or a political subdivision of the State; or (C) was admitted as a nonimmigrant and, at the time he or she was taken into custody by the State or a political subdivision of the State, has failed to maintain the nonimmigrant status in which</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00538 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 539 •HR 1 RH the alien was admitted, or to which it was changed, in order to comply with the conditions of any such status. (c) LIMITATION.—The amounts made available under subsection (a) shall not be used to compensate any State or political subdivision of the State if the State or political subdivision of the State prohibits or in any way restricts a Federal, State, or local government entity, official, or other personnel from any of the following: (1) Complying with the immigration laws (as defined in section 101(a)(17) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(17))). (2) Assisting or cooperating with Federal law enforcement entities, officials, or other personnel regarding the enforcement of the immigration</p>		
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	<p>laws. 14 (3) Undertaking any one of the following law 15 enforcement activities as they relate to information 16 regarding the citizenship or immigration status, law- 17 ful or unlawful, the inadmissibility or deportability, 18 and the custody status, of any individual: 19 (A) Making inquiries to any individual to 20 obtain such information regarding such indi- 21 vidual or any other individuals. 22 (B) Notifying the Federal Government re- 23 garding the presence of individuals who are en- 24 countered by law enforcement officials or other 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00539 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 540 •HR 1 RH personnel of a State or political subdivision of 1 a State. 2 (C) Complying with requests for such in- 3 formation from Federal law enforcement enti- 4 ties, officials, or other personnel. 5</p>		
SEC. 70112. OFFICE OF THE PRINCIPAL LEGAL ADVISOR.	<p>6 (a) APPROPRIATION.—In addition to amounts other- 7 wise available, there is appropriated to U.S. Immigration 8 and Customs Enforcement for fiscal year 2025, out of any 9 money in the Treasury not otherwise appropriated, 10 \$1,320,000,000 to remain available until September 30, 11 2029, for the purposes described in subsection (b). 12 (b) USE OF FUNDS.—Amounts made available under 13 subsection (a) shall only</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	be used for purposes of hiring 14 additional support staff and attorneys within the Office 15 of the Principal Legal Advisor to represent the Depart- 16 ment of Homeland Security in removal proceedings. 17		
SEC. 70113. RETURN OF ALIENS ARRIVING FROM CONTIG-	18 UOUS TERRITORY. 19 (a) APPROPRIATION.—In addition to amounts other- 20 wise available, there is appropriated to the Department 21 of Homeland Security for fiscal year 2025, out of any 22 money in the Treasury not otherwise appropriated, 23 \$500,000,000 to remain available until September 30, 24 2029, for the purposes described in subsection (b). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00540 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 johnson on DSK7ZCZBW3PROD with \$\$_JOB 541 •HR 1 RH (b) USE OF FUNDS.—The funds made available 1 under subsection (a) shall only be used for purposes of 2 return of aliens under section 235(b)(2)(C) of the Immi- 3 gration and Nationality Act (8 U.S.C. 1225(b)(2)(C)). 4	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70114. STATE AND LOCAL PARTICIPATION IN HOME-	5 LAND SECURITY EFFORTS. 6 (a) APPROPRIATION.—In addition to amounts other- 7 wise available, there is appropriated to U.S. Immigration 8 and Customs Enforcement for fiscal year 2025, out of any 9 money in the Treasury not otherwise appropriated, 10 \$787,000,000, to remain available	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>until September 30, 11 2029, for the purpose described in subsection (b). 12 (b) USE OF FUNDS.—The funds made available 13 under subsection (a) shall only be used for the purpose 14 of ending the presence of criminal gangs and transnational 15 criminal organizations throughout the United States, combating human smuggling and trafficking networks, supporting 17 immigration enforcement activities, and providing 18 reimbursement for State and local participation in such 19 efforts. 20</p>		
SEC. 70115. UNACCOMPANIED ALIEN CHILDREN CAPACITY.	<p>21 (a) APPROPRIATION.—In addition to amounts otherwise 22 available, there is appropriated to the Office of Refugee Resettlement for fiscal year 2025, out of any money 24 in the Treasury not otherwise appropriated, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00541 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 542 •HR 1 RH \$3,000,000,000 to remain available until September 30, 1 2029, for the purposes described in subsection (b). 2 (b) USE OF FUNDS.—The funds made available 3 under subsection (a) shall only be used for the Office of 4 Refugee Resettlement to house, transport, and supervise 5 unaccompanied alien children in the custody of the Office 6 of Refugee Resettlement pursuant to</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	section 235 of the 7 William Wilberforce Trafficking Victims Protection Reau- 8 thorization Act of 2008. 9		
SEC. 70116. DEPARTMENT OF HOMELAND SECURITY CRIMI-	<p>10 NAL AND GANG CHECKS FOR UNACCOM- 11 PANIED ALIEN CHILDREN. 12 (a) APPROPRIATION.—In addition to amounts other- 13 wise available, there is appropriated to U.S. Customs and 14 Border Protection for fiscal year 2025, out of any money 15 in the Treasury not otherwise appropriated, \$20,000,000, 16 to remain available until September 30, 2029, for the pur- 17 poses described in subsection (b). 18 (b) USE OF FUNDS.—In the case of an unaccom- 19 panied alien child who has attained 12 years of age and 20 is encountered by U.S. Customs and Border Protection, 21 the funds made available under subsection (a) shall only 22 be used to— 23</p> <p>(1) contact the consulate or embassy of the 24 country of nationality or last habitual residence of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00542 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 543 •HR 1 RH such unaccompanied alien child to request such un- 1 accompanied alien child's criminal record; and 2 (2) conduct an examination of such unaccom- 3 panied alien child for gang-related tattoos and other 4 gang-related</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>markings, 5 (c) UNACCOMPANIED ALIEN CHILD DEFINED.—In 6 this section, the term “unaccompanied alien child” shall 7 have the meaning given such term in section 462(g) of 8 the Homeland Security Act of 2002. 9</p>		
SEC. 70117. DEPARTMENT OF HEALTH AND HUMAN SERV-	<p>10 ICES CRIMINAL AND GANG CHECKS FOR UN- 11 ACCOMPANIED ALIEN CHILDREN. 12 (a) APPROPRIATION.—In addition to amounts other- 13 wise available, there is appropriated to the Office of Ref- 14 ugee Resettlement for fiscal year 2025, out of any money 15 in the Treasury not otherwise appropriated, \$20,000,000, 16 to remain available until September 30, 2029, for the pur- 17 poses described in subsection (b). 18 (b) USE OF FUNDS.—In the case of each unaccom- 19 panied alien child who has attained 12 years of age, the 20 funds made available under subsection (a) shall only be 21 used for the purpose of making a determination pursuant 22 to section 235(c)(2)(A) of the William Wilberforce Traf- 23 ficking Victims Protection Reauthorization Act of 2008 24 about whether an unaccompanied alien child poses a dan- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00543 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 544 •HR 1 RH ger to self or others or has been charged with having com- 1 mitted a criminal offense,</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>to— 2 (1) contact the consulate or embassy of such 3 unaccompanied alien child’s country of nationality or 4 last habitual residence to request such unaccom- 5 panied alien child’s criminal record; and 6 (2) conduct an examination of the unaccom- 7 panied alien child for gang-related tattoos and other 8 gang-related markings. 9 (c) UNACCOMPANIED ALIEN CHILD DEFINED.—In 10 this section, the term “unaccompanied alien child” shall 11 have the meaning given such term in section 462(g) of 12 the Homeland Security Act of 2002. 13</p>		
SEC. 70118. INFORMATION ABOUT SPONSORS AND ADULT	<p>14 RESIDENTS OF SPONSOR HOUSEHOLDS. 15 (a) APPROPRIATION.—In addition to amounts other- 16 wise available, there is appropriated to the Office of Ref- 17 ugee Resettlement for fiscal year 2025, out of any money 18 in the Treasury not otherwise appropriated, \$50,000,000, 19 to remain available until September 30, 2029, for the pur- 20 poses described in subsection (b). 21 (b) INFORMATION ABOUT INDIVIDUALS WITH WHOM 22 UNACCOMPANIED ALIEN CHILDREN ARE PLACED AND 23 RESIDE.—Before placing an unaccompanied alien child 24 with an individual pursuant to section 235(c) of the Wil- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00544 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 545 •HR 1 RH liam Wilberforce Trafficking Victims Protection Reauthor- 1 ization Act of 2008, the Secretary of Health and Human 2 Services shall provide to the Secretary of Homeland Secu- 3 rity, regarding the individual with whom the child will be 4 placed and all adult residents of the individual's house- 5 hold, information on— 6 (1) the name of the individual and all adult 7 residents of the individual's household; 8 (2) the social security number of the individual 9 and all adult residents of the individual's household; 10 (3) the date of birth of the individual and all 11 adult residents of the individual's household; 12 (4) the validated location of the individual's res- 13 idence where the child will be placed; 14 (5) the immigration status of the individual and 15 all adult residents of the individual's household; 16 (6) contact information for the individual and 17 all adult residents of the individual's household; and 18 (7) the results of all background and criminal 19 records checks for the individual and all adult resi- 20 dents of the individual's household, which shall in- 21 clude at a minimum an investigation of the public 22 records sex offender registry, a public records back- 23 ground check, and a national criminal history check 24 based on fingerprints. 25 VerDate Sep 11</p>		
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	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00545 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 546 •HR 1 RH (c) UNACCOMPANIED ALIEN CHILD DEFINED.—In 1 this section, the term “unaccompanied alien child” shall 2 have the meaning given such term in section 462(g) of 3 the Homeland Security Act of 2002. 4</p>		
SEC. 70119. REPATRIATION OF UNACCOMPANIED ALIEN	<p>5 CHILDREN. 6 (a) APPROPRIATION.—In addition to amounts other- 7 wise available, there is appropriated to the Department 8 of Homeland Security for fiscal year 2025, out of any 9 money in the Treasury not otherwise appropriated, 10 \$100,000,000, to remain available until September 30, 11 2029, for the purposes described in subsection (b). 12 (b) USE OF FUNDS.—Notwithstanding any other pro- 13 vision of law, the funds made available under subsection 14 (a) shall only be used to permit a specified unaccompanied 15 alien child to withdraw the child’s application for admis- 16 sion pursuant to section 235(a)(4) of the Immigration and 17 Nationality Act and return such child to the child’s coun- 18 try of nationality or country of last habitual residence. 19 (c) DEFINITIONS.—In this section— 20 (1) SPECIFIED UNACCOMPANIED ALIEN 21</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>CHILD.—The term “specified unaccompanied alien child” means an unaccompanied alien child (as defined in section 462(g) of the Homeland Security VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00546 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 547 •HR 1 RH Act of 2002) who the Secretary of Homeland Security determines on a case-by-case basis— (A) has been found by an immigration officer at a land border or port of entry of the United States and is inadmissible under the Immigration and Nationality Act; (B) has not been a victim of severe forms of trafficking in persons, and there is no credible evidence that such child is at risk of being trafficked upon return to the child’s country of nationality or of last habitual residence; and (C) does not have a fear of returning to the child’s country of nationality or of last habitual residence owing to a credible fear of persecution. (2) SEVERE FORMS OF TRAFFICKING IN PERSONS.—The term “severe forms of trafficking in persons” shall have the meaning given such term in section 103 of the Trafficking Victims Protection Act of 2000.</p>		
SEC. 70120. UNITED STATES SECRET SERVICE.	<p>(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to</p>	To be determined based on the specific policy, demographic	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the Director of the 23 United States Secret Service for fiscal year 2025, out of 24 any money in the Treasury not otherwise appropriated, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00547 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 548 •HR 1 RH \$1,170,000,000 to remain available until September 30, 1 2029, for the purposes described in subsection (b). 2 (b) USE OF FUNDS.—Amounts made available under 3 subsection (a) shall only be used for additional United 4 States Secret Service resources, including personnel, train- 5 ing facilities, and technology. 6</p>	<p>impact, and implementation challenges.</p>	
SEC. 70121. COMBATING DRUG TRAFFICKING AND ILLEGAL	<p>7 DRUG USE. 8 (a) APPROPRIATION.—In addition to amounts other- 9 wise available, there is appropriated to the Department 10 of Justice for fiscal year 2025, out of any money in the 11 Treasury not otherwise appropriated, \$500,000,000 to re- 12 main available until September 30, 2029, for the purposes 13 described in subsection (b). 14 (b) USE OF FUNDS.—Amounts made available under 15 subsection (a) shall only be used for efforts to combat 16 drug trafficking, including of fentanyl and its precursor 17 chemicals, and illegal drug use. 18</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

SEC. 70122. INVESTIGATING AND PROSECUTING IMMIGRA-	<p>19 TION RELATED MATTERS. 20 (a) APPROPRIATION.—In addition to amounts other- 21 wise available, there is appropriated to the Department 22 of Justice for fiscal year 2025, out of any money in the 23 Treasury not otherwise appropriated, \$600,000,000, to re- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00548 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 549 •HR 1 RH main available until September 30, 2029, for the purposes 1 described in subsection (b). 2 (b) USE OF FUNDS.— Amounts made available under 3 subsection (a) shall only be used to investigate and pros- 4 ecute immigration matters, gang-related crimes involving 5 aliens, child trafficking and smuggling involving aliens, 6 voting by aliens, violations of the Alien Registration Act, 7 and violations of or fraud relating to title IV of the Per- 8 sonal Responsibility and Work Opportunity Act of 1996, 9 including through hiring Department of Justice personnel 10 to investigate and prosecute such matters. 11</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70123. EXPEDITED REMOVAL FOR CRIMINAL ALIENS.	<p>12 (a) APPROPRIATION.—In addition to amounts other- 13 wise available, there is appropriated to the Department 14 of Homeland Security for fiscal year 2025, out of any 15 money in the Treasury not otherwise appropriated, 16 \$75,000,000, to remain available</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>until September 30, 17 2029, for the purposes described in subsection (b). 18 (b) USE OF FUNDS.—The amounts made available 19 in subsection (a) shall only be used for applying the provisions of section 235(b)(1) of the Immigration and Nation- 21 ality Act to any alien who is inadmissible under paragraph 22 (2) or (3) of section 212(a) of the Immigration and Na- 23 tionality Act, regardless of the period that such alien has 24 been physically present in the United States. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00549 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 550 •HR 1 RH</p>		
SEC. 70124. REMOVAL OF CERTAIN CRIMINAL ALIENS WITH-	<p>1 OUT FURTHER HEARING. 2 (a) APPROPRIATION.—In addition to amounts other- 3 wise available, there is appropriated to the Department 4 of Homeland Security for fiscal year 2025, out of any 5 money in the Treasury not otherwise appropriated, 6 \$25,000,000, to remain available until September 30, 7 2029, for the purposes described in subsection (b). 8 (b) USE OF FUNDS.—The amounts made available 9 in subsection (a) shall only be used for applying the provi- 10 sions of section 235(c) of the Immigration and Nationality 11 Act to any arriving alien that an immigration officer or 12 an immigration judge suspects may be inadmissible</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	under 13 paragraph (2) or (3) of section 212(a) of the Immigration 14 and Nationality Act. 15 Subtitle B—Regulatory Matters 16		
SEC. 70200. REVIEW OF AGENCY RULEMAKING.	<p>17 (a) APPROPRIATION.—In addition to amounts other- 18 wise available, there is appropriated: 19 (1) To the Director of the Office of Manage- 20 ment and Budget for fiscal year 2025, out of any 21 money in the Treasury not otherwise appropriated, 22 \$10,000,000, to remain available through September 23 30, 2034, to carry out this section and the amend- 24 ments made by this section. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00550 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 551 •HR 1 RH (2) To the Comptroller General of the United 1 States for fiscal year 2025, out of any money in the 2 Treasury not otherwise appropriated, \$10,000,000, 3 to remain available through September 30, 2034, to 4 carry out this section and the amendments made by 5 this section. 6 (b) USE OF FUNDS.— 7 (1) OFFICE OF MANAGEMENT AND BUDGET.— 8 The Director of the Office of Management and 9 Budget shall use amounts made available under sub- 10 section (a)(1) to pay expenses associated with imple- 11 menting the requirements of subsections (c) and (d). 12 (2) COMPTROLLER GENERAL.—The Comp- 13 troller General of the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>United States shall use 14 amounts made available under subsection (a)(2) to 15 pay expenses associated with implementing the re- 16 quirements of subsection (e). 17 (c) CONGRESSIONAL REVIEW OF AGENCY RULE- 18 MAKING.— 19 (1) Chapter 8 of title 5, United States Code, is 20 amended by inserting at the end the following: 21 “§ 809. Additional reporting requirements 22 “(a) AGENCY REPORTS.—In the case of any rule for 23 which a report is submitted under section 801(a)(1)(A) 24 the agency shall also include in such report— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00551 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 552 •HR 1 RH “(1) an estimate of the budgetary effects asso- 1 ciated with the enactment and enforcement of the 2 rule; 3 “(2) an analysis of the direct and reasonably 4 foreseeable indirect costs associated with the rule; 5 “(3) an analysis of any jobs added or lost with- 6 in each affected industry, as identified by North 7 American Industrial Classification System code, dif- 8 ferentiating between public and private sector jobs, 9 as a direct or indirect result of the rule; 10 “(4) a determination, by the Administrator of 11 the Office of Information and Regulatory Affairs of 12 the Office of Management and Budget, of whether 13 the rule is a</p>		
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	<p>major or nonmajor rule, including an 14 explanation of the finding specifically addressing 15 each criteria for a major rule contained within sub- 16 paragraphs (A) through (C) of section 804(2); 17 “(5) a list of information on which the rule is 18 based, including data, scientific and economic stud- 19 ies, and cost-benefit analyses; 20 “(6) a list of any other related regulatory ac- 21 tions that implement the same statutory provision or 22 regulatory objective as well as the estimated eco- 23 nomic effects of those actions; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00552 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 553 •HR 1 RH “(7) an estimate of the effect on inflation of the 1 rule; and 2 “(8) a statement of the constitutional authority 3 authorizing the agency to make the rule. 4 “(b) COMPTROLLER GENERAL REPORTS.—If re- 5 quested in writing by a Member of Congress— 6 “(1) the Comptroller General of the United 7 States shall make a determination whether an agen- 8 cy action qualifies as a rule for purposes of this 9 chapter, and shall submit to Congress this deter- 10 mination not later than 60 days after the date of the 11 request; and 12 “(2) the Comptroller General shall make a de- 13 termination whether a rule is considered a major 14 rule for</p>		
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	<p>purposes of this chapter, and shall submit 15 to Congress this determination not later than 90 16 days after the date of the request.</p> <p>17 “(c) DETERMINATION.—For purposes of this section, 18 a determination under this subsection (b) shall be deemed 19 to be a report under section 801(a)(1)(A). 20 “§ 810. Approval of certain major rules 21 “(a) APPROVAL REQUIRED.—</p> <p>Notwithstanding any 22 other provision of this chapter, a major rule that increases 23 revenues, as determined in section 809(a), shall not take 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00553 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 554 •HR 1 RH effect unless Congress enacts a joint resolution of approval 1 described in subsection (c). 2 “(b) EFFECT.—If a joint resolution of approval relat- 3 ing to a major rule that increases revenue is not enacted 4 into law by the end of 60 session days or legislative days, 5 as applicable, beginning on the date on which the report 6 referred to in section 801(a)(1)(A) is received by Congress 7 (excluding days either House of Congress is adjourned for 8 more than 3 days during a session of Congress), then the 9 rule described in that resolution shall be deemed not to 10 be approved and such rule shall not take effect. 11</p> <p>“(c) RESOLUTION OF APPROVAL.—</p>		
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	<p>Section 802 shall 12 apply to a joint resolution of approval under this section 13 to the same extent as it does to a joint resolution of dis- 14 approval, except that the matter after the resolving clause 15 of a joint resolution of approval shall be as follows: ‘That 16 Congress approves the rule submitted by the llll 17 relating to llll.’ (The blank spaces being appro- 18 priately filled in). 19 “(d) RULEMAKING AUTHORITY.—The enactment of 20 a joint resolution of approval under this section shall not 21 be interpreted to serve as a grant or modification of statu- 22 tory authority by Congress for the promulgation of a rule, 23 shall not extinguish or affect any claim, whether sub- 24 stantive or procedural, against any alleged defect in a rule 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00554 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 555 •HR 1 RH or the rulemaking process, and shall not form part of the 1 record before the court in any judicial proceeding con- 2 cerning a rule except for purposes of determining whether 3 or not the rule is in effect. 4 “(e) JUDICIAL REVIEW.—Notwithstanding section 5 805, a court may determine whether a Federal agency has 6 completed the necessary requirements under this chapter 7 for a rule to take effect. 8 “§ 811.</p>	
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	<p>Additional review of rules 9 “(a) ADDITIONAL REVIEW.—In addition to the opportunity for review otherwise provided under this chapter, notwithstanding any other provision under this chapter, in the case of any rule for which a report is submitted under section 801(a)(1)(A) which increases revenue as determined under section 809(a) and which was submitted during the final year of a President’s term, the procedures described in section 802 shall apply to such rule in the succeeding session of Congress, and a joint resolution may contain one or more such rules.</p> <p>“(b) RESOLUTION OF DISAPPROVAL.—In the case of such a resolution containing one or more such rules under this section, the matter after the resolving clause shall be as follows: ‘That Congress disapproves the following rules: the rule submitted by the ll relating to ll; and the rule submitted by the ll relating to ll. Such rules</p> <p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00555 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 556 •HR 1 RH shall have no force or effect.’ (The blank spaces being appropriately filled in and additional clauses describing additional rules to be included as necessary).</p> <p>3 “§ 812. Review of rules currently in effect 4 “(a)</p>		
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	<p>ANNUAL REVIEW.—Beginning on the date that 5 is 6 months after the date of enactment of this section 6 and annually thereafter for the 4 years following, each 7 agency shall designate not less than 20 percent of eligible 8 rules made by that agency for review, and shall submit 9 a report including each such eligible rule in the same manner as a report under section 801(a)(1). Sections 801, 11 802, 809, 810, and 811 shall apply to each such rule, subject to subsection (c) of this section. No eligible rule previously designated may be designated again. 14 “(b) SUNSET FOR ELIGIBLE RULES NOT EXTENDED.—Beginning after the date that is 5 years after 16 the date of enactment of this section, if Congress has not 17 enacted a joint resolution of approval for that eligible rule, 18 that eligible rule shall not continue in effect. 19 “(c) APPROVAL OF RULES.— 20 “(1) Unless Congress approves all eligible rules 21 designated by executive agencies for review within 22 90 days after designation, they shall have no effect 23 and the Federal agency which originally promulgated such rules may not enforce such rules. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00556 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 557 •HR 1 RH “(2) A single joint</p>		
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	<p>resolution of approval shall 1 apply to all eligible rules in a report designated for 2 a year as follows: 'That Congress approves the rules 3 submitted by the 4 for the year 5.' (The 6 blank spaces being appropriately filled in). 7 "(d) DEFINITION.—In this section the term 'eligible 8 rule' means a rule that is in effect as of the date of enactment of this section.". 9</p> <p>(2) The table of chapters for chapter 8 of title 5, United States Code, is amended by inserting after 10 the item relating to section 808 the following: 11 "809. Additional reporting requirements. "810. Approval of certain major rules. "811. Additional review of rules. "812. Review of rules currently in effect.". (d) TECHNICAL AND CONFORMING AMENDMENTS.—</p> <p>12 Chapter 8 of title 5, United States Code, is amended— 13 (1) in section 801(a)(3)— 14 (A) in subparagraph (B)(ii), by striking 15 "or" at the end; 16 (B) in subparagraph (C), by striking the 17 period at the end and inserting "; or"; and 18 (C) by inserting at the end the following: 19 "(D) in the case of a major rule that in- 20 creases revenue, such rule shall not take effect 21 unless Congress passes a joint resolution of ap- 22 proval described in section 810."; and 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00557 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>	
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	<p>558 •HR 1 RH (2) in section 804, by amending paragraph (3) 1 to read as follows: 2 “(3) The term ‘rule’ has the meaning given 3 such term in section 551, except that such term— 4 “(A) includes interpretative rules, general 5 statements of policy, and all other agency guid- 6 ance documents; and 7 “(B) does not include— 8 “(i) any rule of particular applica- 9 bility, including a rule that approves or 10 prescribes for the future rates, wages, 11 prices, services, or allowances therefore, 12 corporate or financial structures, reorga- 13 nizations, mergers, or acquisitions thereof, 14 or accounting practices or disclosures bear- 15 ing on any of the foregoing; 16 “(ii) any rule relating to agency man- 17 agement or personnel; or 18 “(iii) any rule of agency organization, 19 procedure, or practice that does not sub- 20 stantially affect the rights or obligations of 21 nonagency parties.”. 22 (e) GOVERNMENT ACCOUNTABILITY OFFICE STUDY 23 OF RULES.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00558 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>559 •HR 1 RH (1) IN GENERAL.— The Comptroller General of 1 the United States shall conduct a study to deter- 2 mine, as of the date of the enactment of this sec- 3 tion— 4 (A) how many rules (as such term</p>		
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	<p>is de- 5 fined in section 804 of title 5, United States 6 Code) were in effect; 7 (B) how many major rules (as such term 8 is defined in section 804 of title 5, United 9 States Code) were in effect; and 10 (C) the total estimated economic cost im- 11 posed by all such rules. 12 (2) REPORT.—Not later than 1 year after the 13 date of the enactment of this section, the Comp- 14 troller General of the United States shall submit a 15 report (and publish the report on the website of the 16 Comptroller General) to Congress that contains the 17 findings of the study conducted under subsection (e). 18</p>		
SEC. 70201. CONGRESSIONAL REVIEW ACT COMPLIANCE.	<p>19 (a) APPROPRIATION.—In addition to amounts other- 20 wise available, there is appropriated to the Director of the 21 Office of Management and Budget for fiscal year 2025, 22 out of any money in the Treasury not otherwise appro- 23 priated, \$10,000,000, to remain available through Sep- 24 tember 30, 2034, to carry out this section. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00559 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 560 •HR 1 RH (b) ANALYSIS.—The Administrator of the Office of 1 Information and Regulatory Affairs of the Office of Man- 2 agement and Budget shall use amounts appropriated 3 under this section to conduct de novo analysis of the direct 4 and reasonably</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>foreseeable indirect costs of compliance associated with rules submitted under section 801(a)(1)(A) 6 of title 5, United States Code. The Administrator shall 7 use such analysis as the basis for determining whether a 8 rule is a major rule and publish each such analysis to the 9 regulatory review database of the Office of Information 10 and Regulatory Affairs prior to transmission of such rule 11 to each House of the Congress and the Comptroller General of the United States. The Administrator shall also 13 publish an estimate of the budgetary effects associated 14 with the promulgation and enforcement of such rules prior 15 to transmission. 16 Subtitle C— Other Matters 17</p>		
SEC. 70300. LIMITATION ON DONATIONS MADE PURSUANT	<p>18 TO SETTLEMENT AGREEMENTS TO WHICH 19 THE UNITED STATES IS A PARTY. 20 (a) LIMITATION ON REQUIRED DONATIONS.—An of- 21 ficial or agent of the Government may not enter into or 22 enforce any settlement agreement on behalf of the United 23 States directing or providing for a payment to any person 24 or entity other than the United States, other than a pay- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00560 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 561 •HR 1 RH ment that provides restitution for or otherwise directly</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>1 remedies actual harm (including to the environment) di- 2 rectly and proximately caused by the party making the 3 payment, or constitutes payment for services rendered in 4 connection with the case. 5 (b) PENALTY.—Any official or agent of the Govern- 6 ment who violates subsection (a) shall be subject to the 7 same penalties that would apply in the case of a violation 8 of section 3302 of title 31, United States Code. 9 (c) EFFECTIVE DATE.—Subsections (a) and (b) 10 apply only in the case of a settlement agreement entered 11 on or after the date of enactment of this Act. 12 (d) DEFINITION.—The term “settlement agreement” 13 means a settlement agreement resolving a civil action or 14 potential civil action. 15 (e) ANNUAL AUDIT REQUIREMENT.—16 (1) IN GENERAL.—Not later than at the end of 17 the first fiscal year that begins after the date of en- 18 actment of this Act, and annually thereafter, the In- 19 spector General of each Federal agency shall submit, 20 and make available on a publicly accessible website, 21 a report on any settlement agreement entered into 22 in violation of this section by that agency to— 23 (A) the Committee on the Judiciary of the 24 Senate; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00561 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 562 •HR 1 RH (B) the Committee on the Judiciary of the 1 House of Representatives. 2 (2) PROHIBITION ON ADDITIONAL FUNDING.— 3 No additional funds are authorized to be appro- 4 priated to carry out this subsection. 5</p>		
SEC. 70301. SOLICITATION OF ORDERS DEFINED.	<p>6 Section 101(d) of Public Law 86—272 (73 Stat. 7 555) is amended— 8 (1) in paragraph (1) by striking “and” at the 9 end, 10 (2) in paragraph (2) by striking the period at 11 the end and inserting “; and”, and 12 (3) by adding at the end the following: 13 “(3) the term ‘solicitation of orders’ means any 14 business activity that facilitates the solicitation of 15 orders even if that activity may also serve some 16 independently valuable business function apart from 17 solicitation.”. 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 70302. RESTRICTION OF FUNDS.	<p>19 No court of the United States may use appropriated 20 funds to enforce a contempt citation for failure to comply 21 with an injunction or temporary restraining order if no 22 security was given when the injunction or order was issued 23 pursuant to Federal Rule of Civil Procedure 65(c), wheth- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00562 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 563 •HR 1 RH er issued prior to, on, or subsequent to the date of enact- 1 ment of this section. 2</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>TITLE VIII—COMMITTEE ON 3 NATURAL RESOURCES 4 Subtitle A—Energy and Mineral 5 Resources 6 PART I—OIL AND GAS 7</p>		
SEC. 80101. ONSHORE OIL AND GAS LEASE SALES.	<p>8 (a) REQUIREMENT TO IMMEDIATELY RESUME ON- 9 SHORE OIL AND GAS LEASE SALES.— 10 (1) IN GENERAL.— The Secretary of the Inte- 11 rior shall immediately resume quarterly onshore oil 12 and gas lease sales in compliance with the Mineral 13 Leasing Act. 14 (2) REQUIREMENT.—The Secretary of the Inte- 15 rior shall ensure— 16 (A) that any oil and gas lease sale pursu- 17 ant to paragraph (1) is conducted immediately 18 on completion of all requirements under the 19 Mineral Leasing Act; and 20 (B) that the processes described in sub- 21 paragraph (A) are conducted in a timely man- 22 ner to ensure compliance with subsection (b)(1). 23 (3) LEASE OF OIL AND GAS LANDS.—Section 24 17(b)(1)(A) of the Mineral Leasing Act (30 U.S.C. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00563 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 564 •HR 1 RH 226(b)(1)(A)) is amended by inserting “Eligible 1 lands comprise all lands subject to leasing under this 2 Act and not excluded from leasing by a statutory or 3 regulatory prohibition. Land shall be</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>considered 4 available under the preceding sentence if the land 5 has been designated as open for leasing under a land 6 use plan developed or revised under section 202 of 7 the Federal Land Policy and Management Act of 8 1976 and has been nominated for leasing through 9 the submission of an expression of interest, is sub- 10 ject to drainage (as described in subsection (j)) in 11 the absence of leasing, or is otherwise designated as 12 available pursuant to regulations issued by the Sec- 13 retary.” after “sales are necessary.”.</p> <p>14 (b) QUARTERLY LEASE SALES.— 15 (1) IN GENERAL.—In accordance with the Min- 16 eral Leasing Act, each fiscal year, the Secretary of 17 the Interior shall conduct a minimum of four oil and 18 gas lease sales in each of the following States: 19 (A) Wyoming. 20 (B) New Mexico. 21 (C) Colorado. 22 (D) Utah. 23 (E) Montana. 24 (F) North Dakota. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00564 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 565 •HR 1 RH (G) Oklahoma. 1 (H) Nevada. 2 (I) Alaska. 3 (J) Any other State in which there is land 4 available for oil and gas leasing under the Min- 5 eral Leasing Act or any other mineral leasing 6 law. 7</p> <p>(2) REQUIREMENT.—In conducting a lease sale 8 under paragraph (1) in a State described in that 9</p>	
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	<p>paragraph, the Secretary of the Interior shall offer 10 not less than 50 percent of all parcels nominated 11 that are available and eligible pursuant to the re- 12 quirements of the Mineral Leasing Act. 13 (3) REPLACEMENT SALES.—The Secretary of 14 the Interior shall conduct a replacement sale during 15 the same fiscal year if— 16 (A) a lease sale under paragraph (1) is 17 canceled, delayed, or deferred, including for a 18 lack of eligible parcels; or 19 (B) during a lease sale under paragraph 20 (1) the percentage of acreage that does not re- 21 ceive a bid is equal to or greater than 25 per- 22 cent of the acreage offered. 23 (c) LEASING OF OIL AND GAS.—Section 17 of the 24 Mineral Leasing Act (30 U.S.C. 226) is amended— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00565 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 566 •HR 1 RH (1) by striking the section designation and all 1 that follows through the end of subsection (a) and 2 inserting the following: 3 “SEC. 17. LEASING OF OIL AND GAS. 4 “(a) LEASING.— 5 “(1) IN GENERAL.—Not later than 18 months 6 after the date of receipt by the Secretary of an ex- 7 pression of interest in leasing land that is subject to 8 disposition under this Act and is known or believed 9 to contain oil or gas deposits, the Secretary shall, 10</p>	
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	<p>subject to paragraph (2), offer such land for oil and 11 gas leasing if the Secretary determines that the land 12 is open to oil or gas leasing under a land use plan 13 developed or revised under section 202 of the Fed- 14 eral Land Policy and Management Act of 1976 (43 15 U.S.C. 1712) and such land use plan— 16 “(A) applies to the planning area in which 17 the land is located; and 18 “(B) is in effect on the date on which the 19 expression of interest was submitted to the Sec- 20 retary. 21</p> <p>“(2) LAND USE PLANS.— 22 “(A) LEASE TERMS AND CONDITIONS.— A 23 lease issued by the Secretary under this sec- 24 tion— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00566 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 567 •HR 1 RH “(i) shall include any terms and con- 1 ditions of the land use plan that apply to 2 the area of the lease; and 3 “(ii) shall not require any stipulations 4 or mitigation requirements not included in 5 such land use plan. 6</p> <p>“(B) EFFECT OF REVISIONS.—The revi- 7 sion of a land use plan shall not prevent or 8 delay the Secretary from offering land for leas- 9 ing under this section if the other requirements 10 of this section have been met, as determined by 11 the Secretary.”;</p> <p>12 (2) in subsection (p)— 13 (A) in paragraph (1), by inserting “con- 14</p>	
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	<p>duct a complete review of the application with 15 all applicable agency staff required for the Sec- 16 retary to determine the application is complete 17 and” after “drill, the Secretary shall”; and 18 (B) by adding at the end the following: 19 “(4) TERM.—A permit to drill approved under 20 this subsection shall be valid for a single, nonrenew- 21 able 4-year period beginning on the date that the 22 permit to drill is approved. 23 “(5) EFFECT OF PENDING CIVIL ACTION ON 24 PROCESSING APPLICATIONS FOR PERMITS TO 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00567 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 568 •HR 1 RH DRILL.—Pursuant to the requirements of paragraph 1 (2), notwithstanding the existence of any pending 2 civil actions affecting the application or a related 3 lease issued under this Act, the Secretary shall proc- 4 ess an application for a permit to drill or other au- 5 thorizations or approvals under a lease issued under 6 this Act.”; and 7 (3) by striking subsection (q) and inserting the 8 following: 9 “(q) OTHER REQUIREMENTS.—In utilizing the au- 10 thorities provided by section 390 of the Energy Policy Act 11 of 2005 with respect to an activity conducted pursuant 12 to this Act, the Secretary of the Interior shall not</p>		
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	consider 13 whether there are any extraordinary circumstances.”. 14		
SEC. 80102. NONCOMPETITIVE LEASING.	<p>15 (a) NONCOMPETITIVE LEASING.—Section 17 of the 16 Mineral Leasing Act (30 U.S.C. 226) is further amend- 17 ed— 18 (1) in subsection (b)— 19 (A) in paragraph (1)(A)— 20 (i) in the first sentence, by striking 21 “paragraph (2)” and inserting “paragraph 22 (2) or (3)”; and 23 (ii) by adding at the end “Lands for 24 which no bids are received or for which the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00568 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 569 •HR 1 RH highest bid is less than the national min- 1 imum acceptable bid shall be offered 2 promptly within 30 days for leasing under 3 subsection (c) of this section and shall re- 4 main available for leasing for a period of 5 2 years after the competitive lease sale.”; 6 and 7 (B) by adding at the end the following: 8 “(3)(A) If the United States held a vested future in- 9 terest in a mineral estate that, immediately prior to be- 10 coming a vested present interest, was subject to a lease 11 under which oil or gas was being produced, or had a well 12 capable of producing, in paying quantities at an annual 13 average production volume per well per day of either not 14 more than 15 barrels per day of oil or condensate, or not 15 more than 60,000 cubic feet of gas,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the holder of the lease 16 may elect to continue the lease as a noncompetitive lease 17 under subsection (c)(1). 18 “(B) An election under this paragraph is effective— 19 “(i) in the case of an interest which vested after 20 January 1, 1990, and on or before October 24, 21 1992, if the election is made before the date that is 22 1 year after October 24, 1992; 23 “(ii) in the case of an interest which vests with- 24 in 1 year after October 24, 1992, if the election is</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00569 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 570 •HR 1 RH made before the date that is 2 years after October 1 24, 1992; and 2 “(iii) in any case other than those described in 3 clause (i) or (ii), if the election is made prior to the 4 interest becoming a vested present interest.”; 5 (2) by striking subsection (c) and inserting the 6 following: 7 “(c) LANDS SUBJECT TO LEASING UNDER SUB- 8 SECTION (B); FIRST QUALIFIED APPLICANT.— 9 “(1) If the lands to be leased are not leased 10 under subsection (b)(1) of this section or are not 11 subject to competitive leasing under subsection 12 (b)(2) of this section, the person first making appli- 13 cation for the lease who is qualified to hold a lease 14 under this chapter shall be entitled to a lease of 15 such lands</p>	
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	<p>without competitive bidding, upon pay- 16 ment of a nonrefundable application fee of at least 17 \$75. A lease under this subsection shall be condi- 18 tioned upon the payment of a royalty at a rate of 19 12.5 percent in amount or value of the production 20 removed or sold from the lease. Leases shall be 21 issued within 60 days of the date on which the Sec- 22 retary identifies the first responsible qualified appli- 23 cant. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00570 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 571 •HR 1 RH “(2)(A) Lands (i) which were posted for sale 1 under subsection (b)(1) of this section but for which 2 no bids were received or for which the highest bid 3 was less than the national minimum acceptable bid 4 and (ii) for which, at the end of the period referred 5 to in subsection (b)(1) of this section no lease has 6 been issued and no lease application is pending 7 under paragraph (1) of this subsection, shall again 8 be available for leasing only in accordance with sub- 9 section (b)(1) of this section. 10 “(B) The land in any lease which is issued 11 under paragraph (1) of this subsection or under sub- 12 section (b)(1) of this section which lease terminates, 13 expires, is cancelled or is relinquished shall again be 14 available for leasing only in accordance with sub- 15 section</p>		
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	<p>(b)(1) of this section.”; and 16 (3) by striking subsection (e) and inserting the 17 following: 18 “(e) PRIMARY TERM.—Competitive and noncompeti- 19 tive leases issued under this section shall be for a primary 20 term of 10 years: Provided, however, That competitive 21 leases issued in special tar sand areas shall also be for 22 a primary term of 10 years. Each such lease shall continue 23 so long after its primary term as oil or gas is produced 24 in paying quantities. Any lease issued under this section 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00571 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 572 •HR 1 RH for land on which, or for which under an approved cooper- 1 ative or unit plan of development or operation, actual drill- 2 ing operations were commenced prior to the end of its pri- 3 mary term and are being diligently prosecuted at that time 4 shall be extended for two years and so long thereafter as 5 oil or gas is produced in paying quantities.”. 6</p> <p>(b) FAILURE TO COMPLY WITH PROVISIONS OF 7 LEASE.—Section 31 of the Mineral Leasing Act (30 8 U.S.C. 188) is amended— 9 (1) in subsection (d)(1), by striking “section 10 17(b)” and inserting “subsection (b) or (c) of sec- 11 tion 17 of this Act”; 12 (2) in subsection (e)— 13 (A) in paragraph (2)— 14</p>		
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	<p>(i) by inserting “either” after “rentals 15 and”; and 16 (ii) by inserting “or the inclusion in a 17 reinstated lease issued pursuant to the pro- 18 visions of section 17(c) of this Act of a re- 19 quirement that future rentals shall be at a 20 rate not less than \$5 per acre per year, 21 all” before “as determined by the Sec- 22 retary”; and 23 (B) by amending paragraph (3) to read as 24 follows: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00572 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 573 •HR 1 RH “(3)(A) payment of back royalties and the in- 1 clusion in a reinstated lease issued pursuant to the 2 provisions of section 17(b) of this Act of a require- 3 ment for future royalties at a rate of not less than 4 $\frac{162}{3}$ percent computed on a sliding scale based 5 upon the average production per well per day, at a 6 rate which shall be not less than 4 percentage points 7 greater than the competitive royalty schedule then in 8 force and used for royalty determination for com- 9 petitive leases issued pursuant to such section as de- 10 termined by the Secretary: Provided, That royalty on 11 such reinstated lease shall be paid on all production 12 removed or sold from such lease subsequent to the 13 termination of the original lease; 14 “(B) payment of back royalties and inclusion in 15 a</p>		
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	<p>reinstated lease issued pursuant to the provisions 16 of section 17(c) of this Act of a requirement for future royalties at a rate not less than 18 162/3 percent: Provided, That royalty on such reinstated lease shall be paid on all production removed or sold from such lease subsequent to the 21 cancellation or termination of the original lease; 22 and”; 23 (3) in subsection (f)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00573 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 574 •HR 1 RH (A) in paragraph (1), by striking “in the 1 same manner as the original lease issued pursuant to section 17” and inserting “as a competitive or a noncompetitive oil and gas lease in the 4 same manner as the original lease issued pursuant to subsection (b) or (c) of section 17 of this 6 Act”; 7 (B) by adding at the end the following: 8 “(4) Except as otherwise provided in this section, the 9 issuance of a lease in lieu of an abandoned patented oil 10 placer mining claim shall be treated as a noncompetitive 11 oil and gas lease issued pursuant to section 17(c) of this 12 Act.”; 13 (4) in subsection (g), by striking “subsection 14 (d)” and inserting “subsections (d) and (j)”; 15 (5) by amending subsection (h) to read as follows: 17 “(h) ROYALTY REDUCTIONS.— 18 “(1) In acting</p>		
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	<p>on a petition to issue a non- 19 competitive oil and gas lease, under subsection (j) of 20 this section or in response to a request filed after 21 issuance of such a lease, or both, the Secretary is 22 authorized to reduce the royalty on such lease if in 23 his judgment it is equitable to do so or the cir- 24 cumstances warrant such relief due to uneconomic 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00574 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 575 •HR 1 RH or other circumstances which could cause undue 1 hardship or premature termination of production. 2 “(2) In acting on a petition for reinstatement 3 pursuant to subsection (d) of this section or in re- 4 sponse to a request filed after reinstatement, or 5 both, the Secretary is authorized to reduce the roy- 6 alty in that reinstated lease on the entire leasehold 7 or any tract or portion thereof segregated for royalty 8 purposes if, in his judgment, there are uneconomic 9 or other circumstances which could cause undue 10 hardship or premature termination of production; or 11 because of any written action of the United States, 12 its agents or employees, which preceded, and was a 13 major consideration in, the lessee’s expenditure of 14 funds to develop the property</p>		
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	<p>under the lease after 15 the rent had become due and had not been paid; or 16 if in the judgment of the Secretary it is equitable to 17 do so for any reason.”; and 18 (6) by adding at the end the following: 19</p> <p>“(j) ISSUANCE OF NONCOMPETITIVE OIL AND GAS LEASE; CONDITIONS.—Where an unpatented oil placer 21 mining claim validly located prior to February 24, 1920, 22 which has been or is currently producing or is capable of 23 producing oil or gas, has been or is hereafter deemed conclusively abandoned for failure to file timely the required</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00575 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 576 •HR 1 RH instruments or copies of instruments required by section 1744 of title 43, and it is shown to the satisfaction of 2 the Secretary that such failure was inadvertent, justifi- 3 able, or not due to lack of reasonable diligence on the part 4 of the owner, the Secretary may issue, for the lands covered by the abandoned unpatented oil placer mining claim, 6 a noncompetitive oil and gas lease, consistent with the provisions of section 17(e) of this Act, to be effective from 8 the statutory date the claim was deemed conclusively 9 abandoned. Issuance of such a lease shall be conditioned 10 upon— 11 “(1) a</p>		
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	<p>petition for issuance of a noncompetitive 12 oil and gas lease, together with the required rental 13 and royalty, including back rental and royalty accru- 14 ing from the statutory date of abandonment of the 15 oil placer mining claim, being filed with the Sec- 16 retary— 17 “(A) with respect to any claim deemed 18 conclusively abandoned on or before January 19 12, 1983, on or before the one hundred and 20 twentieth day after January 12, 1983; or 21 “(B) with respect to any claim deemed 22 conclusively abandoned after January 12, 1983, 23 on or before the one hundred and twentieth day 24 after final notification by the Secretary or a</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00576 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 577 •HR 1 RH court of competent jurisdiction of the deter- 1 mination of the abandonment of the oil placer 2 mining claim; 3 “(2) a valid lease not having been issued affect- 4 ing any of the lands covered by the abandoned oil 5 placer mining claim prior to the filing of such peti- 6 tion: Provided, however, That after the filing of a pe- 7 tition for issuance of a lease under this subsection, 8 the Secretary shall not issue any new lease affecting 9 any of the lands covered by such abandoned oil plac- 10 er mining claim for a</p>		
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	<p>reasonable period, as deter- 11 mined in accordance with regulations issued by him; 12 “(3) a requirement in the lease for payment of 13 rental, including back rentals accruing from the 14 statutory date of abandonment of the oil placer min- 15 ing claim, of not less than \$5 per acre per year; 16 “(4) a requirement in the lease for payment of 17 royalty on production removed or sold from the oil 18 placer mining claim, including all royalty on produc- 19 tion made subsequent to the statutory date the claim 20 was deemed conclusively abandoned, of not less than 21 121/2 percent; and 22 “(5) compliance with the notice and reimburse- 23 ment of costs provisions of paragraph (4) of sub- 24 section (e) but addressed to the petition covering the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00577 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 578 •HR 1 RH conversion of an abandoned unpatented oil placer 1 mining claim to a noncompetitive oil and gas lease.”. 2</p>		
SEC. 80103. PERMIT FEES.	<p>3 Section 17 of the Mineral Leasing Act (30 U.S.C. 4 226) is further amended by adding at the end the fol- 5 lowing: 6 “(r) FEE FOR COMMINGLING OF PRODUCTION.— 7 “(1) IN GENERAL.—The Secretary of the Inte- 8 rior shall approve applications allowing for the com- 9</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>mingling of production from two or more sources 10 (including the area of an oil and gas lease, the area 11 included in a drilling spacing unit, a unit partici- 12 pating area, a communitized area, or non-Federal 13 property) before production reaches the point of roy- 14 alty measurement regardless of ownership, the roy- 15 alty rates, and the number or percentage of acres 16 for each source if the applicant pays an application 17 fee of \$10,000 and agrees to install measurement 18 devices for each source, utilize an allocation method 19 that achieves volume measurement uncertainty levels 20 within plus or minus 2 percent during the produc- 21 tion phase reported on a monthly basis, or utilize an 22 approved periodic well testing methodology. Produc- 23 tion from multiple oil and gas leases, drilling spacing 24 units, communitized areas, or participating areas 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00578 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB 579 •HR 1 RH from a single wellbore shall be considered a single 1 source. Nothing in this subsection shall prevent the 2 Secretary of the Interior from continuing the current 3 practice of exercising discretion to authorize higher 4 percentage volume measurement uncertainty levels if</p>		
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	<p>5 appropriate technical and economic justifications 6 have been provided. 7 “(2) REVENUE ALLOCATION.—Fees received 8 under this subsection shall be deposited into the 9 Treasury as miscellaneous receipts. 10 “(s) FEES FOR PERMITS-BY-RULE.— 11 “(1) IN GENERAL.—The Secretary shall estab- 12 lish, by regulation not later than 2 years after the 13 date of enactment of this subsection, a permit-by- 14 rule process under which a leaseholder may receive 15 approval to drill for oil and gas if the leaseholder 16 certifies compliance with such regulations and pays 17 a fee of \$5,000. Such permit-by-rule process shall 18 allow drilling operations to commence no later than 19 45 days after the leaseholder has filed a registration 20 that certifies compliance with such regulations and 21 paid the fee required by this paragraph. 22 “(2) REVENUE ALLOCATION.—Fees received 23 under this subsection shall be deposited into the 24 Treasury as miscellaneous receipts.”. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00579 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 580 •HR 1 RH</p>		
SEC. 80104. PERMITTING FEE FOR NON-FEDERAL LAND.	<p>1 (a) IN GENERAL.— Notwithstanding the Mineral 2 Leasing Act, the Federal Oil and Gas Royalty Manage- 3 ment Act of</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>1982, or subpart 3162 of part 3160 of title 44, Code of Federal Regulations (or successor regulations), but subject to any applicable State requirements, the Secretary of the Interior shall not require a permit to drill for an oil and gas lease under the Mineral Leasing Act for an action occurring within an oil and gas drilling or spacing unit if the leaseholder pays a fee of \$5,000 and— (1) the Federal Government— (A) owns less than 50 percent of the minerals within the oil and gas drilling or spacing unit; and (B) does not own or lease the surface estate within the area directly impacted by the action; or (2) the well is located on non-Federal land overlying a non-Federal mineral estate, but some portion of the wellbore traverses but does not produce from the Federal mineral estate subject to the lease. (b) NOTIFICATION.—For each State permit to drill or drilling plan that would impact or extract oil and gas owned by the Federal Government— VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00580 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 581 •HR 1 RH (1) each lessee of Federal minerals in the unit, or designee of a lessee, shall— (A) notify the Secretary of the Interior of the submission of a State</p>		
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	<p>application for a permit to drill or drilling plan on submission of the application; (B) provide a copy of the application described in subparagraph (A) to the Secretary of the Interior not later than 5 days after the date on which the permit or plan is submitted; and (C) pay to the Secretary of the Interior the \$5,000 fee referenced in subsection (a) of this section; (2) each lessee, designee of a lessee, or applicable State shall notify the Secretary of the Interior of the approved State permit to drill or drilling plan not later than 45 days after the date on which the permit or plan is approved; and (3) each lessee or designee of a lessee shall provide, prior to commencing drilling operations, agreements authorizing the Secretary of the Interior to enter non-Federal land, as necessary, for inspection and enforcement of the terms of the Federal lease. (c) EFFECT.—Nothing in this section affects the amount of royalties due to the Federal Government from</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00581 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 582 •HR 1 RH the production of the Federal minerals within the oil and gas drilling or spacing unit. (d) REVENUE ALLOCATION.—Fees received under this section shall</p>		
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	<p>be deposited into the Treasury as mis- 4 cellaneous receipts. 5 (e) AUTHORITY ON NON-FEDERAL LAND.—Section 6 17(g) of the Mineral Leasing Act (30 U.S.C. 226(g)) is 7 amended— 8 (1) by striking the subsection designation and 9 all that follows through “Secretary of the Interior, 10 or” in the first sentence and inserting the following: 11 “(g) REGULATION OF SURFACE DISTURBING ACTIVI- 12 TIES.— 13 “(1) IN GENERAL.—The Secretary of the Inte- 14 rior, or”; and 15 (2) by adding at the end the following: 16 “(2) AUTHORITY ON NON-FEDERAL LAND.— 17 “(A) IN GENERAL.—In the case of an oil 18 and gas lease under this Act on land described 19 in subparagraph (B) located within an oil and 20 gas drilling or spacing unit, nothing in this Act 21 authorizes the Secretary of the Interior to— 22 “(i) require a bond to protect non- 23 Federal land; 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00582 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 583 •HR 1 RH “(ii) enter non-Federal land without 1 the consent of the applicable landowner; 2 “(iii) impose mitigation requirements; 3 or 4 “(iv) require approval for surface rec- 5 lamation. 6 “(B) LAND.—Land referred to in subpara- 7 graph (A) is land where— 8 “(i) the Federal Government— 9 “(I) owns less</p>		
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	<p>than 50 percent of 10 the minerals within the oil and gas 11 drilling or spacing unit; and 12 “(II) does not own or lease the 13 surface estate within the area directly 14 impacted by the action; 15 “(ii) the well is located on non-Fed- 16 eral land overlying a non-Federal mineral 17 estate, but some portion of the wellbore en- 18 ters and produces from the Federal min- 19 eral estate subject to the lease; or 20 “(iii) the well is located on non-Fed- 21 eral land overlying a non-Federal mineral 22 estate, but some portion of the wellbore 23 traverses but does not produce from the 24 Federal mineral estate subject to the lease. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00583 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 584 •HR 1 RH “(C) NO FEDERAL ACTION.—An oil and 1 gas exploration or production activity carried 2 out under a lease described in subparagraph 3 (A)— 4 “(i) shall require no Federal action; 5 and 6 “(ii) may commence 30 days after the 7 leaseholder submits the State permit to the 8 Secretary.”. 9</p>		
SEC. 80105. REINSTATE REASONABLE ROYALTY RATES.	<p>10 (a) OFFSHORE OIL AND GAS ROYALTY RATE.—Sec- 11 tion 8(a)(1) of the Outer Continental Shelf Lands Act (43 12 U.S.C. 1337(a)(1)) is amended— 13 (1) in subparagraph (A), by striking “not less 14 than 162/3 percent,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>but not more than 183/4 percent, 15 during the 10-year period beginning on the date of 16 enactment of the Act titled 'An Act to provide for 17 reconciliation pursuant to title II of S. Con. Res. 18 14', and not less than 162/3 percent thereafter," and 19 inserting "not less than 12.5 percent, but not more 20 than 183/4 percent,"; 21 (2) in subparagraph (C), by striking "not less 22 than 162/3 percent, but not more than 183/4 percent, 23 during the 10-year period beginning on the date of 24 enactment of the Act titled 'An Act to provide for 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00584 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 585 •HR 1 RH reconciliation pursuant to title II of S. Con. Res. 1 14', and not less than 162/3 percent thereafter," and 2 inserting "not less than 12.5 percent, but not more 3 than 183/4 percent,"; 4 (3) in subparagraph (F), by striking "not less 5 than 162/3 percent, but not more than 183/4 percent, 6 during the 10-year period beginning on the date of 7 enactment of the Act titled 'An Act to provide for 8 reconciliation pursuant to title II of S. Con. Res. 9 14', and not less than 162/3 percent thereafter," and 10 inserting "not less than 12.5 percent, but not more 11 than</p>		
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	<p>183/4 percent,”; and 12 (4) in subparagraph (H), by striking “not less 13 than 162/3 percent, but not more than 183/4 percent, 14 during the 10-year period beginning on the date of 15 enactment of the Act titled ‘An Act to provide for 16 reconciliation pursuant to title II of S. Con. Res. 17 14’, and not less than 162/3 percent thereafter,” and 18 inserting “not less than 12.5 percent, but not more 19 than 183/4 percent,”. 20 (b) ONSHORE OIL AND GAS ROYALTY RATES.— Sec- 21 tion 17 of the Mineral Leasing Act (30 U.S.C. 226) is 22 amended— 23 (1) in subsection (b)— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00585 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 586 •HR 1 RH (A) in paragraph (1)(A), by striking “the 1 Act titled ‘An Act to provide for reconciliation 2 pursuant to title II of S. Con. Res. 14’, 162/3” 3 and inserting “subsection (s), 12.5”; and 4 (B) in paragraph (2)(A)(ii), by striking 5 “162/3 percent” and inserting “162/3 percent or, 6 in the case of a lease issued on or after the date 7 of enactment of subsection (s), 12.5 percent”; 8 (2) in subsection (l), by striking “162/3 percent” 9 each place it appears and inserting “162/3 percent 10 or, in the case of a lease issued on or after the date 11 of enactment of subsection (s), 12.5 percent”; and 12 (3) in</p>		
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	subsection (n)(1)(C), by striking “162/3 13 percent” and inserting “162/3 percent or, in the case 14 of a lease issued on or after the date of enactment 15 of subsection (s), 12.5 percent”. 16 PART II— GEOTHERMAL 17		
SEC. 80111. GEOTHERMAL LEASING.	18 Section 4(b) of the Geothermal Steam Act of 1970 19 (30 U.S.C. 1003(b)) is amended— 20 (1) in paragraph (2), by striking “2 years” and 21 inserting “year”; and 22 (2) by adding at the end the following: 23 “(5) REPLACEMENT SALES.—If a lease sale 24 under paragraph (2) for a year is canceled or de- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00586 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 587 •HR 1 RH layed, the Secretary of the Interior shall conduct a 1 replacement sale during the same year. 2 “(6) REQUIREMENT.—In conducting a lease 3 sale under paragraph (2) in a State described in 4 that paragraph, the Secretary of the Interior shall 5 offer all nominated parcels eligible for geothermal 6 development and utilization under a land use plan 7 developed or revised under section 202 of the Fed- 8 eral Land Policy and Management Act of 1976 that 9 is in effect for the State.”. 10	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80112. GEOTHERMAL ROYALTIES.	11 Section 5(a)(1) of the Geothermal Steam Act of 1970 12 (30 U.S.C. 1004(a)(1)) is amended— 13 (1) in subparagraph (A)— 14 (A) by inserting “with	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>respect to each elec- 15 tric generating facility producing electricity,” 16 before “not less than”; and 17 (B) by inserting by “by such facility” after 18 “produced”; and 19 (2) in subparagraph (B)— 20 (A) by inserting “with respect to each elec- 21 tric generating facility producing electricity,” 22 before “not less than”; and 23 (B) by inserting by “by such facility” after 24 “produced”. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00587 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 588 •HR 1 RH PART III—ALASKA 1</p>		
SEC. 80121. COASTAL PLAIN OIL AND GAS LEASING.	<p>2 (a) DEFINITIONS.—In this section: 3 (1) COASTAL PLAIN.—The term “Coastal 4 Plain” has the meaning given the term in section 5 20001(a) of Public Law 115–97 (16 U.S.C. 3143 6 note). 7 (2) OIL AND GAS PROGRAM.—The term “oil 8 and gas program” means the oil and gas program 9 established under section 20001(b)(2) of Public Law 10 115–97 (16 U.S.C. 3143 note). 11 (3) SECRETARY.—The term “Secretary” means 12 the Secretary of the Interior. 13 (b) ADMINISTRATION.—Not later than 30 days after 14 the date of enactment of this Act, the Secretary shall— 15 (1) withdraw— 16 (A) the supplemental environmental impact 17 statement described in the notice of availability 18 of the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Bureau of Land Management entitled 19 “Notice of Availability of the Final Coastal 20 Plain Oil and Gas Leasing Program Supple- 21 mental Environmental Impact Statement, Alas- 22 ka” (89 Fed. Reg. 88805 (November 8, 2024)); 23 and 24 (B) the record of decision described in the 25 notice of availability of the Bureau of Land 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00588 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 589 •HR 1 RH Management entitled “Notice of Availability of 1 the Record of Decision for the Final Supple- 2 mental Environmental Impact Statement for 3 the Coastal Plain Oil and Gas Leasing Pro- 4 gram, Alaska” (89 Fed. Reg. 101042 (Decem- 5 ber 13, 2024)); and 6 (2) reinstate— 7 (A) the environmental impact statement 8 described in the notice of availability of the Bu- 9 reau of Land Management entitled “Notice of 10 Availability of the Final Environmental Impact 11 Statement for the Coastal Plain Oil and Gas 12 Leasing Program, Alaska” (84 Fed. Reg. 13 50472 (September 25, 2019)); and 14 (B) the record of decision described in the 15 notice of availability of the Bureau of Land 16 Management entitled “Notice of Availability of 17 the Record of Decision for the Final Environ- 18 mental Impact Statement for the Coastal Plain 19</p>		
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	<p>Oil and Gas Leasing Program, Alaska” (85 20 Fed. Reg. 51754 (August 21, 2020)). 21 (c) REISSUANCE OF CANCELLED LEASES.— 22 (1) ACCEPTANCE OF BIDS.—Not later than 30 23 days after the date of enactment of this Act, the 24 Secretary shall, without modification or delay— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00589 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 590 •HR 1 RH (A) accept the highest valid bid for each 1 Coastal Plain lease tract for which a valid bid 2 was received on January 6, 2021, pursuant to 3 the requirement to hold the first lease sale 4 under section 20001(c)(1)(A) of Public Law 5 115–97 (16 U.S.C. 3143 note); and 6 (B) provide the appropriate lease form to 7 each successful bidder under subparagraph (A) 8 to execute and return to the Secretary. 9 (2) LEASE ISSUANCE.—On receipt of an exe- 10 cuted lease form under paragraph (1)(B) and pay- 11 ment in accordance with that lease of the rental for 12 the first year, the balance of the bonus bid (unless 13 deferred), and any required bond or security from 14 the successful bidder, the Secretary shall promptly 15 issue to the successful bidder a fully executed lease, 16 in accordance with— 17 (A) the applicable regulations, as in effect 18 on January 6, 2021; and</p>		
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	<p>19 (B) the terms and conditions of the record 20 of decision described in subsection (b)(2)(B). 21 (3) TERMS AND CONDITIONS.—Leases reissued 22 pursuant to this subsection shall include the terms 23 and conditions from the record of decision described 24 in the notice of availability of the Bureau of Land 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00590 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 591 •HR 1 RH Management entitled “Notice of Availability of the 1 Record of Decision for the Final Environmental Im- 2 pact Statement for the Coastal Plain Oil and Gas 3 Leasing Program, Alaska” (85 Fed. Reg. 51754 4 (August 21, 2020)). 5 (4) EXCEPTION.—This subsection shall not 6 apply to any bid for which a lease was issued and 7 subsequently relinquished by the successful bidder 8 prior to the date of enactment of this Act. 9 (d) LEASE SALES REQUIRED.— 10 (1) IN GENERAL.—Subject to paragraph (2), in 11 addition to the lease sales required under section 12 20001(c)(1)(A) of Public Law 115–97 (16 U.S.C. 13 3143 note), the Secretary shall conduct not fewer 14 than 4 lease sales area-wide under the oil and gas 15 program by not later than 10 years after the date 16 of the enactment of this Act. 17 (2) SALE ACREAGES; SCHEDULE.—The Sec- 18 retary</p>	
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	<p>shall offer— 19 (A) an initial lease sale under paragraph 20 (1) not later than 1 year after the date of the 21 enactment of this Act; 22 (B) a second lease sale under paragraph 23 (1) not later than 3 years after the date of the 24 enactment of this Act; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00591 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 592 •HR 1 RH (C) a third lease sale under paragraph (1) 1 not later than 5 years after the date of the en- 2 actment of this Act; 3 (D) a fourth lease sale under paragraph 4 (1) not later than 7 years after the date of the 5 enactment of this Act; and 6 (E)(i) not fewer than 400,000 acres area- 7 wide in each lease sale, including those areas 8 that have the highest potential for the discovery 9 of hydrocarbons; or 10 (ii) the total number of unleased acres sub- 11 ject to the provisions of this section if that total 12 number of available acres is less than 400,000 13 acres. 14</p> <p>(3) RIGHTS-OF-WAY.—The Secretary shall issue 15 any rights-of-way, easements, authorizations, per- 16 mits, verifications, extensions, biological opinions, in- 17 cidental take statements, and any other approvals 18 across the Coastal Plain to facilitate the exploration, 19 development, production, or transportation of oil or 20 gas under a lease issued</p>	
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	<p>under a lease sale con- 21 ducted under this subsection or reissued pursuant to 22 subsection (c). 23 (4) LEASING CERTAINTY.—The rights-of-way, 24 easements, authorizations, permits, verifications, ex- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00592 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 593 •HR 1 RH tensions, biological opinions, incidental take state- 1 ments, and any other approvals or orders described 2 in paragraph (3) and the record of decision de- 3 scribed in subsection (b)(2)(B) shall be considered to 4 satisfy the requirements of— 5 (A) the Alaska National Interest Lands 6 Conservation Act; 7 (B) the National Environmental Policy Act 8 of 1969; 9 (C) Public Law 115–97; 10 (D) the Endangered Species Act of 1973; 11 (E) subchapter II of chapter 5 of title 5, 12 United States Code, and chapter 7 of title 5, 13 United States Code; and 14 (F) the Marine Mammal Protection Act of 15 1972. 16 (e) LEASE ISSUANCE.—Leases shall be reissued or 17 issued under subsections (c) and (d)— 18 (1) not later than 60 days after payment by the 19 successful bidder of the remainder of the bonus bid, 20 if any, and the annual rental for the first lease year; 21 (2) in accordance with the applicable regula- 22 tions, as in</p>		
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	<p>effect on January 6, 2021; and 23 (3) in accordance with the terms and conditions 24 from the record of decision described in the notice 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00593 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 594 •HR 1 RH of availability of the Bureau of Land Management 1 entitled “Notice of Availability of the Record of De- 2 cision for the Final Environmental Impact State- 3 ment for the Coastal Plain Oil and Gas Leasing 4 Program, Alaska” (85 Fed. Reg. 51754 (August 21, 5 2020)). 6 (f) GEOPHYSICAL SURVEYS.—Not later than 30 days 7 after the date on which the Secretary receives a complete 8 application pursuant to section 3152.1 of title 43, Code 9 of Federal Regulations (or any successor regulations), to 10 conduct oil and gas geophysical exploration operations in 11 the Coastal Plain, the Secretary shall approve such appli- 12 cation. 13 (g) RECEIPTS.—Notwithstanding section 35 of the 14 Mineral Leasing Act (30 U.S.C. 191) and section 15 20001(b)(5) of Public Law 115–97 (16 U.S.C. 668dd 16 note), of the amount of adjusted bonus, rental, and royalty 17 receipts derived from the oil and gas program and oper- 18 ations on the Coastal Plain pursuant to this section— 19 (1)(A) for fiscal years 2025 through 2034, 50 20 percent</p>	
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	<p>shall be paid to the State of Alaska; and 21 (B) for fiscal year 2035 and thereafter, 90 per- 22 cent shall be paid to the State of Alaska; and 23 (2) the balance shall be deposited into the 24 Treasury as miscellaneous receipts. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00594 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 595 •HR 1 RH (h) JUDICIAL PRECLUSION.— 1 (1) IN GENERAL.—Except as provided in para- 2 graph (2), no court shall have jurisdiction to review 3 any action taken by the Secretary, the Administrator 4 of the Environmental Protection Agency, a State or 5 municipal government administrative agency, or any 6 other Federal agency (acting pursuant to Federal 7 law) to— 8 (A) reissue a lease pursuant to subsection 9 (c) or issue a lease under a lease sale conducted 10 under subsection (d); or 11 (B) grant or issue a right-of-way, ease- 12 ment, authorization, permit, verification, bio- 13 logical opinion, incidental take statement, or 14 other approval for a lease reissued pursuant to 15 subsection (c) or issued under a lease sale con- 16 ducted under subsection (d), whether reissued 17 or issued prior to, on, or after the date of the 18 enactment of this Act, and including any law- 19 suit or any other action pending in a court as</p>		
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	<p>20 of the date of enactment of this Act. 21 (2) PETITION BY LEASEHOLDER.— 22 (A) IN GENERAL.—A leaseholder or the 23 State of Alaska may obtain a review of an al- 24 leged failure by the Secretary to act in accord- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00595 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 596 •HR 1 RH ance with this section or with any law per- 1 taining to granting or issuing a lease, right-of- 2 way, easement, authorization, permit, 3 verification, biological opinion, incidental take 4 statement, or other approval related to a lease 5 under this section by filing a written petition 6 with a court of competent jurisdiction seeking 7 an order. 8 (B) DEADLINES.—If a court of competent 9 jurisdiction finds pursuant to subparagraph (A) 10 that an agency has failed to act in accordance 11 with this section or with any law pertaining to 12 granting or issuing a lease, right-of-way, ease- 13 ment, authorization, permit, verification, bio- 14 logical opinion, incidental take statement, or 15 other approval related to a lease under this sec- 16 tion, the court shall set a schedule and deadline 17 for the agency to act as soon as practicable, 18 which shall not exceed 90 days from the date 19 on which the order of the court is issued, unless 20 the court</p>	
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	<p>determines a longer time period is 21 necessary to comply with applicable law. 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00596 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 597 •HR 1 RH</p>		
SEC. 80122. NATIONAL PETROLEUM RESERVE—ALASKA.	<p>1 (a) RESTORATION OF NPR—A OIL AND GAS PRO- 2 GRAM.—Effective beginning on the date of enactment of 3 this Act, the Secretary shall— 4 (1) expeditiously restore and resume the Pro- 5 gram for domestic energy production to generate 6 Federal revenue, subject to the requirements of section 107 of the Naval Petroleum Reserves Production Act of 1976 (42 U.S.C. 6506a); and 9 (2) cease to implement, administer, or enforce 10 the regulations contained in part 2360 of title 43, 11 Code of Federal Regulations (as in effect on the 12 date of the enactment of this Act). 13 (3) DEFINITIONS.—In this subsection: 14 (A) PROGRAM.—The term “Program” 15 means the competitive oil and gas leasing, exploration, development, and production program 17 established under section 107 of the Naval Petroleum Reserves Production Act of 1976 (42 U.S.C. 6506a). 20 (B) SECRETARY.—The term “Secretary” 21 means the Secretary of the Interior. 22 (b) PURPOSE.—The Naval Petroleum Reserves Production Act of</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>1976 is amended by inserting before section 24 101 (42 U.S.C. 6501) the following: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00597 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 598 •HR 1 RH “SEC. 1. PURPOSE. 1</p> <p>“The purpose of this Act is to require and facilitate 2 a leasing program in the National Petroleum Reserve in 3 Alaska for the expeditious exploration, development, and 4 production of petroleum to meet the energy needs of the 5 Nation and the world. In order to accomplish this purpose, 6 the Secretary shall, in consultation with the State of Alaska and the North Slope Borough, Alaska, expedite administration of the Program for domestic energy production 9 and Federal revenue as prescribed in section 107(d) of the 10 Naval Petroleum Reserves Production Act of 1976 (42 11 U.S.C. 6506a(d)).”. 12 (c)</p> <p>REQUIRED LEASE SALES.—Section 107(d) of the 13 Naval Petroleum Reserves Production Act of 1976 (42 14 U.S.C. 6506a(d)) is amended— 15 (1) by striking “FIRST LEASE SALE.—The first 16 lease” and inserting “REQUIRED LEASE SALES.— 17 “(1) FIRST LEASE SALE.—The first lease”; and 18 (2) by adding at the end the following: 19 “(2) SUBSEQUENT LEASE SALES.— 20 “(A) IN GENERAL.—Subject to subpara- 21</p>		
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	<p>graph (B), beginning in the first full calendar 22 year after the date of enactment of this para- 23 graph, the Secretary shall conduct an oil and 24 gas lease sale in the reserve not less frequently 25 than once every two years. 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00598 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 599 •HR 1 RH “(B) ACREAGES.— The Secretary shall 1 offer not fewer than 4,000,000 acres in each 2 lease sale conducted under subparagraph (A). 3 “(C) TERMS AND STIPULATIONS FOR NPR– 4 A LEASE SALES.—In conducting lease sales 5 under this paragraph, the Secretary shall offer 6 the same lease form as lease form AK–3130– 1 7 (March 2018) and the same lease terms, eco- 8 nomic conditions, and stipulations as described 9 in the NPR–A record of decision published by 10 the Bureau of Land Management entitled ‘Na- 11 tional Petroleum Reserve in Alaska Integrated 12 Activity Plan Record of Decision’ (December 13 2020).”. 14 (d) RECEIPTS.—Section 107(l) of the Naval Petro- 15 leum Reserves Production Act of 1976 (42 U.S.C. 16 6506a(l)) is amended— 17 (1) by striking “All receipts from” and insert- 18 ing the following: 19 “(1) IN GENERAL.—Except as provided in para- 20 graph (2), all receipts from”; and 21 (2) by adding at the</p>	
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	<p>end the following: 22 “(2) PERCENT SHARE FOR FISCAL YEAR 2035 23 AND THEREAFTER.— Beginning in fiscal year 2035, 24 of the receipts described in paragraph (1)— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00599 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 600 •HR 1 RH “(A) 90 percent shall be paid to the State 1 of Alaska; and 2 “(B) 10 percent shall be paid into the 3 Treasury of the United States.”. 4 (e) FACILITATION.— Section 107(n)(2) of the Naval 5 Petroleum Reserves Production Act of 1976 (42 U.S.C. 6 6506a(n)(2)) is amended to read as follows: 7 “(2) SUBSEQUENT LEASE SALES.— The detailed 8 environmental study and assessments that have been 9 conducted and identified in the document titled ‘No- 10 tice of Availability of the National Petroleum Re- 11 serve in Alaska Integrated Activity Plan Final Envi- 12 ronmental Impact Statement’ (85 Fed. Reg. 38388 13 (June 26, 2020)) are deemed to fulfill the require- 14 ments of the National Environmental Policy Act of 15 1969 with regard to the oil and gas lease sales re- 16 quired by subsection (d)(2).”. 17 (f) GEOPHYSICAL SURVEYS; JUDICIAL PRE- 18 CLUSION.—Section 107 of the Naval Petroleum Reserves 19 Production Act of 1976 (42 U.S.C. 6506a) is amended 20 by adding at the end the following: 21 “(q)</p>	
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	<p>GEOPHYSICAL SURVEYS.—Not later than 30 22 days after the date on which the Secretary of the Interior 23 receives a complete application pursuant to section 3152.1 24 of title 43, Code of Federal Regulations (or any successor 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00600 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 601 •HR 1 RH regulations), to conduct oil and gas geophysical explo- 1 ration operations in the National Petroleum Reserve in 2 Alaska, the Secretary of the Interior shall approve such 3 application. 4</p> <p>“(r) JUDICIAL PRECLUSION.— 5</p> <p>“(1) IN GENERAL.—Except as provided in para- 6 graph (2), no court shall have jurisdiction to review 7 any action taken by the Secretary of the Interior, a 8 State or municipal government administrative agen- 9 cy, or any other Federal agency (acting pursuant to 10 Federal law) to grant or issue a right-of-way, ease- 11 ment, authorization, permit, verification, biological 12 opinion, incidental take statement, or other approval 13 for a lease issued under this Act, whether issued 14 prior to, on, or after the date of the enactment of 15 this subsection, and including any lawsuit or any 16 other action pending in a court as of the date of en- 17 actment of this subsection. 18</p> <p>“(2) PETITION BY LEASEHOLDER.— 19</p> <p>“(A) IN</p>		
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	<p>GENERAL.—A leaseholder or the 20 State of Alaska may obtain a review of an al- 21 leged failure by the Secretary of the Interior to 22 act in accordance with this Act by filing a writ- 23 ten petition with a court of competent jurisdic- 24 tion seeking an order. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00601 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 602 •HR 1 RH “(B) DEADLINES.—If a court of com- 1 petent jurisdiction finds pursuant to subpara- 2 graph (A) that an agency has failed to act in 3 accordance with this Act, the court shall set a 4 schedule and deadline for the agency to act as 5 soon as practicable, which shall not exceed 90 6 days from the date on which the order of the 7 court is issued, unless the court determines a 8 longer time period is necessary to comply with 9 applicable law.”. 10 PART IV—MINING 11</p>		
SEC. 80131. SUPERIOR NATIONAL FOREST LANDS IN MIN-	<p>12 NESOTA. 13 (a) RESCISSION.—The Public Land Order of the Bu- 14 reau of Land Management titled “Public Land Order No. 15 7917 for Withdrawal of Federal Lands; Cook, Lake, and 16 Saint Louis Counties, MN” (88 Fed. Reg. 6308; published 17 January 31, 2023) is hereby rescinded and shall have no 18 force or effect. 19 (b) REINSTATEMENT, ISSUANCE, AND MODIFICATION 20 OF CERTAIN HARDROCK MINERAL LEASES.— 21 (1) REINSTATEMENT AND</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>TERM MODIFICATION.— 23 (A) REINSTATEMENT.— Notwithstanding 24 Reorganization Plan No. 3 of 1946 (5 U.S.C. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00602 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 603 •HR 1 RH App.), section 2478 of the Revised Statutes (43 1 U.S.C. 1457c), the Act of June 30, 1950 (64 2 Stat. 311; 16 U.S.C. 508b), and the Act of 3 March 4, 1917 (39 Stat. 1150; 16 U.S.C. 520), 4 and not later than 5 calendar days after the 5 date of the enactment of this section, the Sec- 6 retary shall reinstate each covered lease. 7 (B) LEASE TERM.—Upon reinstatement of 8 each covered lease under subparagraph (A)— 9 (i) each covered lease shall have an 10 initial term of 20 years from the date of 11 such reinstatement and a right to succes- 12 sive renewals in accordance with paragraph 13 (4); 14 (ii) the Secretary shall toll the initial 15 term of a covered lease during any period 16 in which permitting activities of the cov- 17 ered lease are delayed by legal or adminis- 18 trative proceedings not initiated by the 19 holder of the covered lease; and 20 (iii) the Secretary shall extend the ini- 21 tial term of a covered lease by a period 22 equal to any tolling period under clause 23 (ii). 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00603 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 604 •HR 1 RH (C) APPLICABLE TERMS.—Except as modi- 1 fied by this section, all terms and conditions of 2 each covered lease shall be in accordance with 3 the original terms of the covered lease. 4 (2) REVENUE PROVISIONS.— 5 (A) REINSTATEMENT FEE.—Upon rein- 6 statement of each covered lease under para- 7 graph (1)(A), the holder of a covered lease shall 8 pay to the Secretary a one-time fee of \$100 per 9 acre of the covered lease. 10 (B) SUPPLEMENTAL RENTAL.—In addition 11 to the rental payment specified in the reinstated 12 covered lease, the holder of a covered lease shall 13 pay to the Secretary an annual supplemental 14 rental of \$10 per acre of the covered lease dur- 15 ing years 6 through 10 of the initial term of the 16 covered lease. 17 (C) REVENUE ALLOCATION.—All revenues 18 collected under this paragraph shall be depos- 19 ited in the Treasury as miscellaneous receipts. 20 (3) GRANT OF PREFERENCE RIGHT HARDROCK 21 MINERAL LEASE.— 22 (A) CONGRESSIONAL GRANT.— Notwith- 23 standing Reorganization Plan No. 3 of 1946 (5 24 U.S.C. App.), section 2478 of the Revised Stat- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00604 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 605 •HR 1 RH utes (43 U.S.C. 1457c), the Act of June 30, 1 1950 (64 Stat. 311; 16 U.S.C. 508b), and the 2 Act of March 4, 1917 (39 Stat. 1150; 16 3 U.S.C. 520), and in recognition of the valid ex- 4 isting rights created through the finding of a 5 valuable mineral deposit as determined by the 6 issuance of a Notice of Preliminary Valuable 7 Deposit Determination from the Bureau of 8 Land Management, Congress hereby grants to 9 any holder of a Notice of Preliminary Valuable 10 Deposit Determination issued between January 11 20, 2017, and January 20, 2021, a preference 12 right hardrock mineral lease subject to the 13 terms described in this paragraph. 14 (B) LEASE TERMS.—Each preference right 15 hardrock mineral lease granted under subpara- 16 graph (A) shall— 17 (i) have an initial term of 20 years 18 from the date of such grant and a right to 19 successive renewals in accordance with 20 paragraph (4); 21 (ii) except as provided in clause (iv), 22 be subject to the same terms and condi- 23 tions as adjacent covered leases, as modi- 24 fied by this section; 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00605 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 606 •HR 1 RH (iii) be deemed part</p>		
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	<p>of the unified 1 mining operation with adjacent covered 2 leases for purposes of mine planning and 3 operations; and 4 (iv) not be required to meet the dili- 5 gence requirements of adjacent covered 6 leases until the date on which the first 7 term of the preference right hardrock min- 8 eral lease after the lease is renewed under 9 paragraph (4) begins. 10 (C) REVENUE PROVISIONS.— 11 (i) IN GENERAL.—Upon the grant of 12 each preference right hardrock mineral 13 lease under subparagraph (A), the holder 14 of each lease shall pay to the Secretary— 15 (I) a one-time issuance fee of 16 \$250 per acre of the preference right 17 hardrock mineral lease; 18 (II) an annual rental payment of 19 \$1 per acre of the preference right 20 hardrock mineral lease per year; and 21 (III) a production royalty in ac- 22 cordance with the terms and condi- 23 tions described in subparagraph 24 (B)(ii). 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00606 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 607 •HR 1 RH (ii) DEPOSIT OF AMOUNTS.—Amounts 1 collected under this subparagraph shall be 2 deposited in the Treasury as miscellaneous 3 receipts. 4 (4) RENEWAL PROVISIONS.— 5 (A) RENEWAL QUALIFICATION.—If, during 6 the last 2 years of each</p>		
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	<p>initial or renewal term 7 of a lease reinstated, granted, or renewed under 8 this subsection, the holder of the lease requests 9 renewal, the Secretary shall renew the lease in 10 accordance with this paragraph.</p> <p>11 (B) RENEWAL PROCESS.— 12 (i) IN GENERAL.—Not later than 90 13 days before the date on which the term of 14 a lease for which the holder of the lease re- 15 quests renewal under subparagraph (A) 16 ends, the holder of the lease shall pay to 17 the Secretary a renewal fee of \$100 per 18 acre of the lease. 19 (ii) RENEWAL REQUIRED.—Upon re- 20 ceipt of a renewal request under subpara- 21 graph (A) and the renewal fee required 22 under clause (i) of this subparagraph, the 23 Secretary shall renew the lease that is the 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00607 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 608 •HR 1 RH subject of the renewal request for an addi- 1 tional 10-year term. 2 (C) RENEWAL CONDITIONS.— 3 (i) IN GENERAL.— 4 (I) MINE PLAN OF OPERATIONS 5 NOT REQUIRED DURING INITIAL 6 TERM.— Approval of a mine plan of 7 operations is not required during the 8 initial term of a lease reinstated or 9 granted under this subsection. 10 (II) MINIMUM PRODUCTION RE- 11 QUIREMENTS.—Minimum</p>		
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	<p>production 12 requirements as described in adjacent 13 covered leases shall begin with respect 14 to a lease reinstated or granted under 15 this subsection on the date that is 5 16 years after the approval of a mine 17 plan of operations for such lease. 18 (ii) ANNUAL RENTAL PAYMENTS.— 19 The annual rental payment for a lease re- 20 newed under this subsection shall be \$2 21 per acre more than the annual rental pay- 22 ment of such lease during the preceding 23 term of such lease.</p> <p>24 (5) JUDICIAL REVIEW.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00608 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 609 •HR 1 RH (A) IN GENERAL.— The reinstatement, 1 modification, or grant of a lease, or a combina- 2 tion thereof, under this section is not subject to 3 judicial review. 4 (B) EXCEPTION.—Notwithstanding sub- 5 paragraph (A), the holder of a lease reinstated, 6 modified, or granted under this subsection may 7 seek review of an alleged failure by the Sec- 8 retary to act in accordance with this section. 9 (6) DEFINITIONS.—In this section: 10 (A) COVERED LEASE.—The term “covered 11 lease” means a hardrock mineral lease— 12 (i) located within the Superior Na- 13 tional Forest in the State of Minnesota; 14 (ii) issued or renewed in between Jan- 15 uary</p>		
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	<p>20, 2017, and January 19, 2021; and 16 (iii) cancelled or otherwise rescinded 17 between January 20, 2021, and January 18 20, 2025. 19 (B) SECRETARY.—The term “Secretary” 20 means the Secretary of the Interior. 21</p>		
SEC. 80132. AMBLER ROAD IN ALASKA.	<p>22 (a) ANILCA.—Section 201(4)(b) of the Alaska Na- 23 tional Interest Lands Conservation Act (16 U.S.C. 24 410hh(4)(b)) is amended by adding at the end “In accord- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00609 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 610 •HR 1 RH ance with the provisions of this subsection, each Federal 1 agency shall approve each authorization within its jurisdic- 2 tion with respect to the surface transportation corridor 3 and each such Federal agency shall promptly issue, in ac- 4 cordance with applicable law, such rights-of-way, permits, 5 licenses, leases, certificates, or other authorizations as are 6 necessary with respect to the establishment of the surface 7 transportation corridor, including the Secretary, who shall 8 permit such access across all Federal land and public 9 lands, including across the Western (Kobuk River) unit 10 of the Gates of the Arctic National Preserve administered 11 by the National Park Service and the Central Yukon Plan- 12 ning Area administered by the Bureau of Land Manage- 13 ment. Each such</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>authorization shall be deemed to satisfy 14 all requirements of all applicable Federal law and shall 15 not be subject to judicial review.” ”.</p> <p>16 (b) REINSTATEMENT OF JOINT RECORD OF DECI- 17 SION.—Not later than 90 days after the date of the enact- 18 ment of this subtitle, the Secretary shall— 19 (1) rescind the record of decision published by 20 the Bureau of Land Management titled “Ambler 21 Road Supplemental Environmental Impact State- 22 ment” (June 2024); 23 (2) reinstate, as amended if the Secretary de- 24 termines necessary, and publish in the Federal Reg- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00610 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 611 •HR 1 RH ister the Joint Record of Decision, which selected 1 Alternative A as the preferred alternative; and 2 (3) issue to the Applicant all Federal rights-of- 3 way on Federal land and public lands, and any asso- 4 ciated permits, approvals, or other authorizations, as 5 necessary to implement the Joint Record of Decision 6 published under paragraph (2). 7 (c) RENTAL PAYMENTS.—The rental fee paid by the 8 Applicant to the Bureau of Land Management for a right- 9 of-way issued pursuant to subsection (b)(3) shall be 10 \$500,000 for each of fiscal years 2025 through</p>		
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	<p>2034. 11 (d) RECEIPTS.—Receipts derived from adjusted rent- 12 al receipts under subsection (c) shall be deposited into the 13 Treasury as miscellaneous receipts. 14 (e) JUDICIAL REVIEW.— 15 (1) IN GENERAL.—An action taken by the Sec- 16 retary pursuant to this section is not subject to judi- 17 cial review. 18 (2) EXCEPTION.— Notwithstanding paragraph 19 (1), the Applicant may seek review of an alleged fail- 20 ure by the Secretary to act in accordance with this 21 section. 22 (f) DEFINITIONS.—In this section: 23 (1) ALTERNATIVE A.—The term “Alternative 24 A” means Alternative A as described in “Section 2 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00611 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 612 •HR 1 RH (Alternatives)” of the document titled “Ambler Road 1 Environmental Impact Statement, Final, Volume 1: 2 Chapters 1–3, Appendices A–F) (March 2020)”. 3 (2) APPLICANT.—The term “Applicant” has 4 the meaning given the term in the document titled 5 “Ambler Road Environmental Impact Statement, 6 Final, Volume 1: Chapters 1–3, Appendices A–F) 7 (March 2020)”. 8 (3) FEDERAL LAND.—The term “Federal land” 9 has the meaning given such term in section 102 of 10 the Alaska National Interest Lands Conservation 11 Act (16</p>		
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	<p>U.S.C. 3102). 12 (4) JOINT RECORD OF DECISION.—The term 13 “Joint Record of Decision” means the Joint Record 14 of Decision as described in the document titled 15 “Ambler Road Environmental Impact Statement 16 Joint Record of Decision (July 2020)”. 17 (5) PUBLIC LANDS.—The term “public lands” 18 has the meaning given such term in section 102 of 19 the Alaska National Interest Lands Conservation 20 Act (16 U.S.C. 3102). 21 (6) SECRETARY.—The term “Secretary” means 22 the Secretary of the Interior. 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00612 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 613 •HR 1 RH PART V—COAL 1</p>		
SEC. 80141. COAL LEASING.	<p>2 (a) MANDATORY LEASING AND OTHER REQUIRED 3 APPROVALS.—Not later than 90 days after the date of en- 4 actment of this Act in the case of a pending application, 5 or not later than 90 days after the date of submission in 6 the case of an application submitted after the date of the 7 enactment of this Act, the Secretary of the Interior shall— 8 (1) with respect to each qualified application— 9 (A) if not previously published for public 10 comment, publish any required environmental 11 review; 12 (B) finalize the fair market value of the 13 applicable coal tract; 14 (C) hold a lease sale with respect to the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>15 applicable coal tract; 16 (D) take all other intermediate actions necessary to grant the qualified application; and 18 (E) after completing the actions required 19 by subparagraphs (A) through (D), grant the 20 qualified application and issue the applicable 21 lease to the person that submitted the qualified 22 application if that person submitted the highest 23 bid in the lease sale held under subparagraph 24 (C); and 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00613 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 614 •HR 1 RH (2) with respect to previously issued coal leases, 1 grant any additional approvals of the Department of 2 the Interior required for mining activities to commence. 4 (b) LEASES FOR KNOWN RECOVERABLE COAL RE- 5 SOURCES.—Notwithstanding section 2(a)(3)(A) of the 6 Mineral Leasing Act (30 U.S.C. 201(a)(3)(A)) and section 7 202 of the Federal Land Policy and Management Act of 8 1976 (43 U.S.C. 1712), not later than 90 days after the 9 date of enactment of this Act, the Secretary of the Interior 10 shall make available for lease known recoverable coal re- 11 sources of not less than 4,000,000 additional acres on 12 Federal land west of the 100th meridian located in the 13 48 contiguous States and Alaska, but which shall not in- 14 clude any</p>		
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	<p>Federal land within— 15 (1) a National Monument; 16 (2) a National Recreation Area; 17 (3) a component of the National Wilderness 18 Preservation System; 19 (4) a component of the National Wild and Sce- 20 nic Rivers System; 21 (5) a component of the National Trails System; 22 (6) a National Conservation Area; 23 (7) a unit of the National Wildlife Refuge Sys- 24 tem; 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00614 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 615 •HR 1 RH (8) a unit of the National Fish Hatchery Sys- 1 tem; 2 (9) a unit of the National Park System; 3 (10) a National Preserve; 4 (11) a National Seashore or National Lake- 5 shore; 6 (12) a National Historic Site; 7 (13) a National Memorial; 8 (14) a National Battlefield, National Battlefield 9 Park, National Battlefield Site, or National Military 10 Park; or 11 (15) a National Historical Park. 12 (c)</p> <p>DEFINITIONS.—In this section: 13 (1) COAL LEASE.—The term “coal lease” 14 means a lease entered into by the United States as 15 lessor, through the Bureau of Land Management, 16 and an applicant on Bureau of Land Management 17 Form 3400–012, or a successor form that contains 18 terms of a coal lease. 19 (2) QUALIFIED APPLICATION.—The term 20</p>	
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	<p>“qualified application” means an application for a 21 coal lease pending as of the date of enactment of 22 this Act or submitted within 90 days thereafter 23 under the lease by application program administered 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00615 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 616 •HR 1 RH by the Bureau of Land Management pursuant to the 1 Mineral Leasing Act. 2</p>		
SEC. 80142. FUTURE COAL LEASING.	<p>3 Secretarial Order 3338, issued by the Secretary of 4 the Interior on January 15, 2016, or any other actions 5 limiting the Federal coal leasing program, shall have no 6 force or effect. 7</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
SEC. 80143. COAL ROYALTY.	<p>8 (a) RATE.—Section 7(a) of the Mineral Leasing Act 9 (30 U.S.C. 207(a)) is amended by striking “121/2 per cen- 10 tum” and inserting “121/2 percent, except such amount 11 shall be not more than 7 percent during the period that 12 begins on the date of enactment of subsection (s) of sec- 13 tion 17 and ends September 30, 2034,”. 14 (b) RETROACTIVITY.—The amendment made by sub- 15 section (a) shall apply to a coal lease— 16 (1) issued under section 2 of the Mineral Leas- 17 ing Act (30 U.S.C. 201) before, on, or after the date 18 of the enactment of this subtitle; and 19 (2) that has not been terminated. 20 (c) ADVANCE ROYALTIES.—With respect to a</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>lease 21 issued under section 2 of the Mineral Leasing Act (30 22 U.S.C. 201) for which the lessee has paid advance royal- 23 ties under section 7(b) of that Act (30 U.S.C. 207(b)), 24 the Secretary of the Interior shall provide to the lessee</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00616 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 617 •HR 1 RH a credit for the difference between the amount paid by 1 the lessee in advance royalties for the lease before the date 2 of the enactment of this subtitle and the amount the lessee 3 would have been required to pay if the amendment made 4 by subsection (a) had been made before the lessee paid 5 advance royalties for the lease. 6</p>		
SEC. 80144. AUTHORIZATION TO MINE FEDERAL MINERALS.	<p>7 (a) IN GENERAL.—All Federal coal reserves leased 8 under Federal Coal Lease MTM 97988 located within the 9 covered Federal land are authorized to be mined in accord- 10 ance with the Bull Mountains Mining Plan Modification. 11 (b) DEFINITIONS.—In this section: 12 (1) BULL MOUNTAINS MINING PLAN MODIFICA- 13 TION.—The term “Bull Mountains Mining Plan 14 Modification” means the Mine No. 1, Amendment 3 15 mining plan modification for Federal coal lease 16 MTM 97988 described in the memorandum of the 17 Department of the Interior titled</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>“Recommendation 18 regarding the previously approved mining plan modification for Federal Lease MTM-97988 at Signal Peak Energy, LLC’s Bull Mountains Mine No.1, located in Musselshell and Yellowstone Counties, Montana” (November 18, 2020). VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00617 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 618 •HR 1 RH (2) COVERED FEDERAL LAND.—The term “covered Federal land” means the following land comprising approximately 800 acres: 3 (A) The NE 1/4 of sec. 8, T. 6 N., R. 27 E., Montana Principal Meridian. 5 (B) The SW 1/4 of sec. 10, T. 6 N., R. 27 E., Montana Principal Meridian. 7 (C) The W 1/2, SE 1/4 of sec. 22, T. 6 N., R. 27 E., Montana Principal Meridian. 9 PART VI—NEPA 10</p>		
SEC. 80151. PROJECT SPONSOR OPT-IN FEES FOR ENVIRON-	<p>11 MENTAL REVIEWS. 12 The National Environmental Policy Act of 1969 is 13 amended by inserting after section 111 (42 U.S.C. 4336e) 14 the following: 15 “SEC. 112. PROJECT SPONSOR OPT-IN FEES FOR ENVIRON- 16 MENTAL REVIEWS. 17 “(a) PROCESS.— 18 “(1) PROJECT SPONSOR.—A project sponsor 19 who intends to pay a fee under this section for the 20 preparation, or supervision of the preparation, of an 21 environmental assessment or environmental impact 22 statement with respect to the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

project of the project 23 sponsor shall submit to the Council— 24
“(A) a description of the project; and 25 VerDate Sep 11 2014 02:44
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619 •HR 1 RH “(B) a declaration of
whether the project 1 sponsor
intends to prepare the
environmental 2 assessment or
environmental impact statement 3
under section 107(f) of this title. 4
“(2) COUNCIL ON
ENVIRONMENTAL QUALITY.— 5
Not later than 15 days after the
receipt of the infor- 6 mation
described in paragraph (1), the
Council shall 7 provide to the
project sponsor that submitted
such 8 information notice of— 9
“(A) the relevant lead agency; and
10 “(B) the amount of the fee, as
determined 11 under subsection
(b). 12 “(3) PAYMENT OF FEE.—A
project sponsor 13 may pay a fee
under this section after receipt of
the 14 notice described in
paragraph (2). 15 “(4) DEADLINE
FOR ENVIRONMENTAL REVIEWS
16 FOR WHICH A FEE IS PAID.—
Notwithstanding sec- 17 tion
107(g)(1)— 18 “(A) an
environmental assessment for 19
which a fee was paid under this
section shall be 20 completed by
not later than 6 months after the
21 sooner of, as applicable, the
dates described in 22 clauses (i),
(ii), and (iii) of section 23

	<p>107(g)(1)(B); and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00619 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 620 •HR 1 RH “(B) an environmental impact statement 1 for which a fee was paid under this section shall 2 be completed by not later than 1 year after the 3 sooner of, as applicable, the dates described in 4 clauses (i), (ii), and (iii) of section 5 107(g)(1)(A). 6 “(b) FEE AMOUNT.—The amount of a fee under this 7 section shall be— 8 “(1) in the case of an environmental assessment 9 or environmental impact statement to be prepared 10 by the lead agency, 125 percent of the anticipated 11 costs to prepare the environmental assessment or en- 12 vironmental impact statement; and 13 “(2) in the case of an environmental assessment 14 or environmental impact statement to be prepared in 15 whole or in part by a project sponsor under section 16 107(f), 125 percent of the anticipated costs to su- 17 pervise preparation of, and (as applicable) prepare, 18 the environmental assessment or environmental im- 19 pact statement. 20 “(c) ADMINISTRATIVE AND JUDICIAL REVIEW.— 21 “(1) EA; EIS.— There shall be no administra- 22 tive or judicial review of an environmental assess- 23 ment or environmental impact statement</p>		
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	<p>for which 24 a fee is paid under this section. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00620 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 621 •HR 1 RH “(2) FONSI; ROD.—An action for administra- 1 tive or judicial review of a finding of no significant 2 impact or record of decision that is associated with 3 an environmental assessment or environmental im- 4 pact statement described in paragraph (1) may not 5 challenge the finding of no significant impact or 6 record of decision based on an alleged issue with the 7 environmental assessment or environmental impact 8 statement. 9 “(d) REVENUE ALLOCATION.—Fees received under 10 this section shall be deposited into the Treasury as mis- 11 cellaneous receipts.”. 12</p>		
SEC. 80152. RESCISSION RELATING TO ENVIRONMENTAL	<p>13 AND CLIMATE DATA COLLECTION. 14 The unobligated balance of any amounts made avail- 15 able under section 60401 of Public Law 117–169 is re- 16 scinded. 17 PART VII— MISCELLANEOUS 18</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80161. PROTEST FEES.	<p>19 Section 17 of the Mineral Leasing Act (30 U.S.C. 20 226) is further amended by adding at the end the fol- 21 lowing: 22 “(t) PROTEST FILING FEE.— 23 “(1) IN GENERAL.—Before processing any pro- 24 test under this Act, the Secretary shall collect a fil- 25 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>21, 2025 Jkt 059200 PO 00000 Frm 00621 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 622 •HR 1 RH ing fee in the amount described in paragraph (2) 1 from the protestor to recover the cost for processing 2 documents filed for the protest. 3 “(2) AMOUNT.—The amount described in this 4 paragraph is calculated as follows: 5 “(A) For each protest filed in a submission 6 not exceeding 10 pages in length, the base filing 7 fee shall be \$150. 8 “(B) For each protest filed in a submission 9 exceeding 10 pages in length, in addition to the 10 base filing fee, an assessment of \$5 per page in 11 excess of 10 pages shall apply. 12 “(C) For each protest filed in a submission 13 that includes more than one oil and gas lease 14 parcel, right-of-way, or application for permit to 15 drill, an additional assessment of \$10 per addi- 16 tional lease parcel, right-of-way, or application 17 for permit to drill shall apply. 18 “(3) ADJUSTMENT.— 19 “(A) IN GENERAL.—Beginning on January 20 1, 2026, and annually thereafter, the Secretary 21 shall adjust the filing fees established in this 22 subsection to whole dollar amounts to reflect 23 changes in the Producer Price Index, as pub- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00622 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 623 •HR 1 RH lished by the Bureau of Labor Statistics, for 1 the previous 12 months. 2 “(B) PUBLICATION OF ADJUSTED FILING 3 FEES.—At least 30 days before an adjustment 4 to a filing fee under this paragraph takes effect, 5 the Secretary shall publish notification of the 6 adjustment in the Federal Register. 7 “(4) REVENUE ALLOCATION.—All revenues col- 8 lected under this paragraph shall be deposited in the 9 Treasury as miscellaneous receipts.”. 10 PART VIII—OFFSHORE OIL AND GAS LEASING 11</p>		
SEC. 80171. MANDATORY OFFSHORE OIL AND GAS LEASE	<p>12 SALES. 13 (a) IN GENERAL.— 14 (1) GULF OF AMERICA.— 15 (A) IN GENERAL.—Notwithstanding sec- 16 tion 18 of the Outer Continental Shelf Lands 17 Act (43 U.S.C. 1344), the Secretary shall hold 18 not fewer than 30 lease sales in the Gulf of 19 America during the 15-year period beginning on 20 the date of the enactment of this section. 21 (B) LOCATION REQUIREMENT.—For each 22 lease sale held under this paragraph, the Sec- 23 retary may offer for lease only an area identi- 24 fied as the Proposed Final Program Area in 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00623 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 624 •HR 1 RH Figure S–1 of the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2017–2022 Outer Continental Shelf Oil and Gas Leasing Proposed Final Program referenced in the notice of availability published by the Bureau of Ocean Energy Management titled “Notice of Availability of the 2017–2022 Outer Continental Shelf Oil and Gas Leasing Proposed Final Program” (81 Fed. Reg. 84612; published November 23, 2016).</p> <p>9 (C) ACREAGE REQUIREMENT.—For each lease sale held under this paragraph, the Secretary shall offer for lease— 12 (i) not fewer than 80,000,000 acres; 13 or 14 (ii) if there are fewer than 80,000,000 acres that are unleased, all such unleased acres. 17 (D) TIMING REQUIREMENT.—Of the not fewer than 30 lease sales required under this paragraph, the Secretary shall hold not fewer than 1 lease sale on or before each of the following dates: 22 (i) August 15, 2025. 23 (ii) March 15, 2026. 24 (iii) August 15, 2026. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00624 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>625 •HR 1 RH (iv) March 15, 2027. 1 (v) August 15, 2027. 2 (vi) March 15, 2028. 3 (vii) August 15, 2028. 4 (viii) March 15, 2029. 5 (ix) August 15, 2029. 6 (x) March 15, 2030. 7 (xi) August 15, 2030. 8 (xii) March 15, 2031. 9 (xiii) August 15, 2031. 10 (xiv) March 15, 2032. 11 (xv)</p>		
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	<p>August 15, 2032. 12 (xvi) March 15, 2033. 13 (xvii) August 15, 2033. 14 (xviii) March 15, 2034. 15 (xix) August 15, 2034. 16 (xx) March 15, 2035. 17 (xxi) August 15, 2035. 18 (xxii) March 15, 2036. 19 (xxiii) August 15, 2036. 20 (xxiv) March 15, 2037. 21 (xxv) August 15, 2037. 22 (xxvi) March 15, 2038. 23 (xxvii) August 15, 2038. 24 (xxviii) March 15, 2039. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00625 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 626 •HR 1 RH (xxix) August 15, 2039. 1 (xxx) March 15, 2040. 2</p> <p>(E) LEASE TERMS AND CONDITIONS.— 3 (i) IN GENERAL.—For each lease sale 4 held under this paragraph, the Secretary 5 shall offer the same lease form, lease 6 terms, economic conditions, and stipula- 7 tions 4 through 10 as contained in the Bu- 8 reau of Ocean Energy Management final 9 notice of sale titled “Gulf of Mexico Outer 10 Continental Shelf Region-Wide Oil and 11 Gas Lease Sale 254” (85 Fed. Reg. 8010; 12 published February 12, 2020). 13 (ii) UPDATE.—The Secretary is au- 14 thorized to update stipulations 1 through 3 15 of the final notice of sale titled “Gulf of 16 Mexico Outer Continental Shelf Region- 17 Wide Oil and Gas Lease Sale 254” (85 18 Fed. Reg. 8010; published February 12, 19 2020) to reflect current</p>	
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	<p>conditions for 20 lease sales held under this paragraph. 21 (2) COOK INLET PLANNING AREA.— 22 (A) IN GENERAL.—Notwithstanding section 18 of the Outer Continental Shelf Lands Act (43 U.S.C. 1344), the Secretary shall hold 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00626 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 627 •HR 1 RH not fewer than 6 lease sales in the Cook Inlet 1 Planning Area during the 10-year period beginning on the date of the enactment of this section. 4 (B) LOCATION REQUIREMENT.— For each 5 lease sale held under this paragraph, the Secretary may offer for lease only an area identified in Figure S–2 of the 2017–2022 Outer 8 Continental Shelf Oil and Gas Leasing Proposed Final Program referenced in the notice of 10 availability published by the Bureau of Ocean 11 Energy Management titled “Notice of Availability of the 2017–2022 Outer Continental 13 Shelf Oil and Gas Leasing Proposed Final Program” (81 Fed. Reg. 84612; published November 23, 2016). 16 (C) ACREAGE REQUIREMENT.—For each 17 lease sale held under this paragraph, the Secretary shall offer for lease— 19 (i) not fewer than 1,000,000 acres; or 20 (ii) if there are fewer than 1,000,000 21 acres that are unleased, all such</p>		
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	<p>unleased 22 acres. 23 (D) TIMING REQUIREMENT.—Of the not 24 fewer than 6 lease sales required under this 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00627 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>628 •HR 1 RH paragraph, the Secretary shall hold not fewer 1 than 1 lease sale on or before each of the fol- 2 lowing dates: 3 (i) March 15, 2026. 4 (ii) March 15, 2027. 5 (iii) August 15, 2028. 6 (iv) March 15, 2030. 7 (v) August 15, 2031. 8 (vi) March 15, 2032. 9 (E) LEASE TERMS AND CONDITIONS.— For 10 each lease sale held under this paragraph, the 11 Secretary shall offer the same lease form, lease 12 terms, economic conditions, and stipulations as 13 contained in the final notice of sale titled 14 “Outer Continental Shelf Cook Inlet, Alaska, 15 Oil and Gas Lease Sale 244” (82 Fed. Reg. 16 23163; published May 22, 2017). 17 (F) REVENUE SHARING.— Notwithstanding 18 section 8(g) and 9 of the Outer Continental 19 Shelf Lands Act (43 U.S.C. 1337(g) and 1338), 20 and beginning in fiscal year 2035, of the bo- 21 nuses, rents, royalties, and other revenues de- 22 rived from leases issued pursuant to this para- 23 graph— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00628 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	
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	<p>629 •HR 1 RH (i) 90 percent shall be paid to the 1 State of Alaska; and 2 (ii) 10 percent shall be deposited in 3 the Treasury as miscellaneous receipts. 4 (b) LEASE SALES HELD UNDER PROPOSED FINAL 5 PROGRAM.—The lease sales held under this section may 6 be in addition to the lease sales held under the Proposed 7 Final Program for the 2024–2029 National Outer Conti- 8 nental Shelf Oil and Gas Leasing Program referenced in 9 the notice of availability published by the Bureau of Ocean 10 Energy Management titled “Notice of Availability of the 11 2024–2029 National Outer Continental Shelf Oil and Gas 12 Leasing Proposed Final Program and Final Pro- 13 grammatic Environmental Impact Statement” (88 Fed. 14 Reg. 67798; published October 2, 2023). 15 (c) OTHER REQUIREMENTS.—During the period be- 16 ginning on the date of the enactment of this section and 17 ending on the date that is 2 years after the date on which 18 the last lease sale required to be held under this section 19 is held, with respect to each lease sale held, lease issued, 20 and any activity that requires a Federal authorization and 21 is associated with a lease issued pursuant to this title, the 22 Outer Continental Shelf Lands Act, or section 50264 of 23 Public Law 117–169 in the Gulf of America— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO</p>		
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	<p>00000 Frm 00629 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 630 •HR 1 RH (1) adherence with the Biological Opinion shall 1 satisfy the Secretary's obligations under the Endan- 2 gered Species Act of 1973 and the Marine Mammal 3 Protection Act of 1972; 4 (2) the final programmatic environmental im- 5 pact statement referenced in the notice of avail- 6 ability titled "Final Programmatic Environmental 7 Impact Statement for the 2017–2022 Outer Conti- 8 nental Shelf (OCS) Oil and Gas Leasing Program" 9 (81 Fed. Reg. 83870; published November 22, 10 2016), the Record of Decision related to such final 11 programmatic environmental impact statement, and 12 the final environmental impact statement referenced 13 in the notice of availability titled "Final Environ- 14 mental Impact Statement for Outer Continental 15 Shelf, Gulf of Mexico, 2017–2022 Oil and Gas Lease 16 Sales 249, 250, 251, 252, 253, 254, 256, 257, 259, 17 and 261" (82 Fed. Reg. 13363; published March 10, 18 2017) shall satisfy the Secretary's obligations under 19 the National Environmental Policy Act of 1969 and 20 division A of subtitle III of title 54, United States 21 Code; and 22 (3) the consistency determinations prepared by 23 the Bureau of Ocean Energy Management under 24 section 307</p>	
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	<p>of the Coastal Zone Management Act of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00630 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 631 •HR 1 RH 1972 (16 U.S.C. 1456) for Lease Sale 261 for the 1 States of Texas, Louisiana, Mississippi, Alabama, 2 and Florida shall satisfy the Secretary's obligations 3 under that section (16 U.S.C. 1456). 4 (d) WAIVER OF CERTAIN REQUIREMENTS UNDER 5 OUTER CONTINENTAL SHELF LANDS ACT.—The Sec- 6 retary may waive any requirement under the Outer Conti- 7 nental Shelf Lands Act that the Secretary determines 8 would delay issuance of a lease under a lease sale held 9 under this section. 10 (e) ISSUANCE OF LEASES.—If the Secretary receives 11 an acceptable bid for an area offered in a lease sale held 12 under this section, the Secretary shall— 13 (1) in accordance with section 8 of the Outer 14 Continental Shelf Lands Act (43 U.S.C. 1337), ac- 15 cept the highest acceptable bid for such area; and 16 (2) not later than 90 days after the date on 17 which the applicable lease sale ends, issue a lease of 18 the area to the highest responsible qualified bidder. 19 (f) NOMINATION OF AREAS FOR INCLUSION IN 20 LEASE SALE BY GOVERNOR.— 21 (1) IN GENERAL.—The Secretary shall establish 22 a process through</p>		
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	<p>which the Governor of a State 23 may nominate for leasing under a lease sale held 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00631 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 632 •HR 1 RH under this section an area of the outer Continental 1 Shelf that is— 2 (A) adjacent to the waters of the State; 3 and 4 (B) unleased and available for leasing. 5 (2) INCLUSION OF NOMINATED AREA.—If under 6 paragraph (1) the Governor of a State nominates an 7 area described in that paragraph for leasing under 8 a lease sale held under this section, the Secretary 9 shall include the area in the next scheduled lease 10 sale under subsection (a)(1)(D). 11 (g) GEOLOGICAL AND GEOPHYSICAL SURVEYS.—Not 12 later than 30 days after the date on which the Secretary 13 receives a complete application pursuant to section 551.5 14 of title 30, Code of Federal Regulations (as in effect on 15 September 22, 2015), to conduct a geological or geo- 16 physical survey pursuant to oil and gas activities on the 17 outer Continental Shelf, the Secretary shall approve such 18 application. 19 (h) LEASE SALE 259 AND LEASE SALE 261 20 LEASES.— 21 (1) LEASING REVENUE CERTAINTY.— A lease 22 awarded under Lease Sale 259 or Lease Sale 261, 23 which has been fully executed by</p>		
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	<p>the Secretary, shall 24 not be set aside, vacated, enjoined, suspended, or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00632 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 633 •HR 1 RH cancelled except in accordance with section 5 of the 1 Outer Continental Shelf Lands Act (43 U.S.C. 2 1334). 3 (2) NO ADDITIONAL TERMS OR CONDITIONS.— 4 The Secretary shall not impose any additional terms 5 or conditions on a lease awarded under Lease Sale 6 259 or Lease Sale 261, which has been fully exe- 7 cuted by the Secretary, that were not included in the 8 Bureau of Ocean Energy Management final notice of 9 sale titled “Gulf of Mexico Outer Continental Shelf 10 Oil and Gas Lease Sale 259” (88 Fed. Reg. 12404; 11 published Feb. 27, 2023) or the final notice of sale 12 titled “Gulf of Mexico Outer Continental Shelf Oil 13 and Gas Lease Sale 261” (88 Fed. Reg. 80750; 14 published on Nov. 20, 2023). 15 (i) JUDICIAL REVIEW.—Section 23(c)(2) of the Outer 16 Continental Shelf Lands Act (43 U.S.C. 1349(c)(2)) is 17 amended to read as follows: 18 “(2) Any action of the Secretary to approve, require 19 modification of, or disapprove any exploration plan, devel- 20 opment and production plan, bidding procedure, lease sale, 21 lease issuance, or permit or</p>		
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	<p>authorization related to oil 22 and gas exploration, development, or production under 23 this Act, or any inaction by the Secretary resulting in the 24 failure to hold a lease sale under any Federal law requir-</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00633 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 634 •HR 1 RH ing oil and gas lease sales on the outer Continental Shelf, 1 shall be subject to judicial review only in a United States 2 court of appeals for a circuit in which an affected State 3 is located.”. 4 (j) DEFINITIONS.—In this section: 5 (1) ACCEPTABLE BID.—The term “acceptable 6 bid” means a bid that meets the requirements of the 7 document published by the Bureau of Ocean Energy 8 Management titled “Summary of Procedures for De- 9 termining Bid Adequacy at Offshore Oil and Gas 10 Lease Sales Effective March 2016, with Central 11 Gulf of Mexico Sale 241 and Eastern Gulf of Mexico 12 Sale 226”. 13 (2) BIOLOGICAL OPINION.—The term “Biologi- 14 cal Opinion”— 15 (A) means the biological opinion issued by 16 the National Marine Fisheries Service titled 17 “Biological Opinion on the Federally Regulated 18 Oil and Gas Program Activities in the Gulf of 19 Mexico” and the incidental take statement asso- 20 ciated with such biological opinion (published 21 March 12, 2020, and updated April</p>		
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	<p>26, 2021); 22 and 23 (B) does not include sections 3.3.1 through 24 3.3.3 of such biological opinion. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00634 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 635 •HR 1 RH (3) LEASE.—The term “lease” means an oil 1 and gas lease. 2 (4) LEASE SALE 259.—The term “Lease Sale 3 259” means the lease sale held by the Bureau of 4 Ocean Energy Management on March 29, 2023. 5 (5) LEASE SALE 261.—The term “Lease Sale 6 261” means the lease sale held by the Bureau of 7 Ocean Energy Management on December 20, 2023. 8 (6) OUTER CONTINENTAL SHELF.—The term 9 “outer Continental Shelf” has the meaning given 10 such term in section 2 of the Outer Continental 11 Shelf Lands Act (43 U.S.C. 1331). 12 (7) SECRETARY.—The term “Secretary” means 13 the Secretary of the Interior. 14</p>		
SEC. 80172. OFFSHORE COMMINGLING.	<p>15 The Secretary of the Interior shall approve operator 16 requests to commingle production from multiple reservoirs 17 within a single wellbore completed on the Outer Conti- 18 nental Shelf of the Gulf of America unless conclusive evi- 19 dence establishes that such commingling— 20 (1) could not be conducted in a safe manner; or 21 (2) would result in the ultimate recovery from 22 such formations being reduced. 23 VerDate Sep 11</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00635 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 636 •HR 1 RH		
SEC. 80173. LIMITATIONS ON AMOUNT OF DISTRIBUTED	1 QUALIFIED OUTER CONTINENTAL SHELF 2 REVENUES. 3 Section 105(f)(1) of the Gulf of Mexico Energy Secu- 4 rity Act of 2006 (43 U.S.C. 1331 note) is amended— 5 (1) in subparagraph (B), by striking “and” at 6 the end; 7 (2) in subparagraph (C), by striking “2055.” 8 and inserting “2024;”; and 9 (3) by adding at the end the following: 10 “(D) \$650,000,000 for each of fiscal years 11 2025 through 2034; and 12 “(E) \$500,000,000 for each of fiscal years 13 2035 through 2055.”. 14 PART IX—RENEWABLE ENERGY 15	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80181. RENEWABLE ENERGY FEES ON FEDERAL	16 LANDS. 17 (a) ACREAGE RENT FOR WIND AND SOLAR RIGHTS- 18 OF-WAY.— 19 (1) IN GENERAL.—Under the second sentence 20 of section 504(g) of the Federal Land Policy and 21 Management Act of 1976 (43 U.S.C. 1764(g)), the 22 Secretary shall, subject to paragraph (3) and not 23 later than January 1 of each calendar year, collect 24 from the holder of a right-of-way for a renewable en- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00636 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>637 •HR 1 RH ergy project an acreage rent in an amount based on 1 the equation described in paragraph (2). 2 (2) CALCULATION OF ACREAGE RENT RATE.— 3 (A) EQUATION.—The amount of an acre- 4 age rent collected under paragraph (1) shall be 5 determined using the following equation: Acre- 6 age rent = $A \times B \times ((1 + C)D)$. 7 (B) DEFINITIONS.— For purposes of sub- 8 paragraph (A): 9 (i) The letter “A” means the Per-Acre 10 Rate. 11 (ii) The letter “B” means the Encum- 12 brance Factor. 13 (iii) The letter “C” means the Annual 14 Adjustment Factor. 15 (iv) The letter “D” means the year in 16 the term of the right-of-way. 17 (3) PAYMENT UNTIL PRODUCTION.—The holder 18 of a right-of-way for a renewable energy project shall 19 pay an acreage rent collected under paragraph (1) 20 until the date on which energy generation begins. 21 (b) CAPACITY FEES.— 22 (1) IN GENERAL.—The Secretary shall, subject 23 to paragraph (2), annually collect a capacity fee 24 from the holder of a right-of-way for a renewable en- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00637 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>638 •HR 1 RH ergy project based on the amount described in para- 1 graph (2). 2 (2) CALCULATION OF CAPACITY FEE.—The 3 amount of</p>		
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	<p>a capacity fee collected under paragraph 4 (1) shall be equal to the greater of— 5 (A) an amount equal to the acreage rent 6 described in subsection (a); and 7 (B) 4.58 percent of the gross proceeds 8 from the sale of electricity produced by the re- 9 newable energy project. 10 (3) MULTIPLE-USE REDUCTION FACTOR.— 11 (A) APPLICATION.—The holder of a right- 12 of-way for a wind energy generation project 13 may request that the Secretary apply a 10-per- 14 cent Multiple-Use Reduction Factor to the 15 amount of a capacity fee determined under 16 paragraph (2) by submitting to the Secretary 17 an application for approval. 18 (B) APPROVAL.—The Secretary may ap- 19 prove an application submitted under subpara- 20 graph (A) if not less than 25 percent of the 21 land within the area of the right-of-way is au- 22 thorized for use, occupancy, or development 23 with respect to an activity other than the gen- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00638 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 639 •HR 1 RH eration of wind energy for the entirety of the 1 year in which the capacity fee is collected. 2 (C) LATE DETERMINATION.—If the Sec- 3 retary approves an application</p>		
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	<p>under subpara- 4 graph (B) for a wind energy generation project 5 after the date on which the holder of the right- 6 of-way for the project begins paying a capacity 7 fee, the Secretary shall apply the Multiple-Use 8 Reduction Factor to the capacity fee in the fol- 9 lowing years. Under this subparagraph, the 10 Secretary may not refund the holder of a right- 11 of-way for the difference in the amount of a ca- 12 pacity fee paid in a previous year.</p> <p>13 (c) LATE PAYMENT FEE; TERMINATION.— 14 (1) IN GENERAL.—The Secretary may charge 15 the holder of a right-of-way for a renewable energy 16 project a late payment fee if the Secretary does not 17 receive payment for the acreage rent under sub- 18 section (a) or the capacity fee under subsection (b) 19 by the date that is 15 days after the date on which 20 the payment was due.</p> <p>21 (2) TERMINATION OF RIGHT-OF-WAY.—The 22 Secretary may terminate a right-of-way for a renew- 23 able energy project if the Secretary does not receive 24 payment for the acreage rent under subsection (a) 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00639 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 640 •HR 1 RH or the capacity fee under subsection (b) by the date 1 that is 90 days after the date on which the payment 2 was due. 3</p>	
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	<p>(d) REVENUE ACCURACY, TRANSPARENCY, AND ACCOUNTABILITY.—The Secretary shall document, verify, and make publicly available the respective amount of wind and solar energy revenues collected under this section on the Department of the Interior’s Natural Resources Revenue Data website.</p> <p>(e) ENSURING FEE CERTAINTY.—Section 3103 of the Energy Act of 2020 (43 U.S.C. 3003) is repealed.</p> <p>(f) DEFINITIONS.—In this section:</p> <p>(1) ANNUAL ADJUSTMENT FACTOR.—The term “Annual Adjustment Factor” means 3 percent.</p> <p>(2) ENCUMBRANCE FACTOR.—The term “Encumbrance Factor” means—</p> <p>(A) 100 percent for solar energy generation facilities; and</p> <p>(B) 10 percent for wind energy generation facilities.</p> <p>(3) PER-ACRE RATE.—The term “Per-Acre Rate” means the average of per-acre pastureland rental rates published in the Cash Rents Survey by the National Agricultural Statistics Service for the State in which the right-of-way is located over the</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00640 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 641 •HR 1 RH 5 calendar-year period preceding the issuance or renewal of the right-of-way.</p> <p>(4) PROJECT.—The term “project”</p>		
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	<p>means a 3 system described in section 2801.9(a)(4) of title 43, 4 Code of Federal Regulations (as such section is in 5 effect on the date of the enactment of this Act). 6</p> <p>(5) PUBLIC LANDS.—The term “public lands” 7 means— 8 (A) public lands as such term is defined in 9 section 103 of the Federal Land Policy and 10 Management Act of 1976 (43 U.S.C. 1702); 11 and 12 (B) the lands of the National Forest Sys- 13 tem as described in section 11(a) of the Forest 14 and Rangeland Renewable Resources Planning 15 Act of 1974 (16 U.S.C. 1609(a)). 16 (6) RENEWABLE ENERGY PROJECT.—The term 17 “renewable energy project” means a project located 18 on public lands that uses wind or solar energy to 19 generate energy. 20 (7) RIGHT-OF-WAY.—The term “right-of-way” 21 has the meaning given such term in section 103 of 22 the Federal Land Policy and Management Act of 23 1976 (43 U.S.C. 1702). 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00641 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 642 •HR 1 RH (8) SECRETARY.—The term “Secretary” 1 means— 2 (A) the Secretary of the Interior with re- 3 spect to land controlled or administered by the 4 Secretary of the Interior; or 5 (B) the Secretary of Agriculture with re- 6 spect to the lands of the National Forest Sys- 7 tem controlled or</p>		
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	administered by the Secretary 8 of Agriculture. 9		
SEC. 80182. RENEWABLE ENERGY REVENUE SHARING.	<p>10 (a) DISPOSITION OF REVENUE.— 11 (1) DISPOSITION OF REVENUES.—Beginning on 12 January 1, 2026, the amounts collected from a re- 13 newable energy project as bonus bids, rentals, fees, 14 or other payments under a right-of-way, permit, 15 lease, or other authorization shall be— 16 (A) deposited in the general fund of the 17 Treasury; and 18 (B) without further appropriation or fiscal 19 year limitation, allocated as follows: 20 (i) 25 percent shall be paid from 21 amounts in the general fund of the Treas- 22 ury to the State within the boundaries of 23 which the revenue is derived. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00642 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 643 •HR 1 RH (ii) 25 percent shall be paid from 1 amounts in the general fund of the Treas- 2 ury to each county within the boundaries 3 of which the revenue is derived, to be allo- 4 cated among each such county based on 5 the percentage of land from which the rev- 6 enue is derived. 7 (2) PAYMENTS TO STATES AND COUNTIES.— 8 (A) IN GENERAL.—The amounts paid to 9 States and counties under paragraph (1) shall 10 be used consistent with section 35 of the Min- 11 eral Leasing Act (30 U.S.C.</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>191). 12 (B) PAYMENTS IN LIEU OF TAXES.—A 13 payment to a county under paragraph (1) shall 14 be in addition to a payment in lieu of taxes received by the county under chapter 69 of title 16 31, United States Code. 17 (C) TIMING.—The amounts required to be 18 paid under paragraph (1)(B) for an applicable 19 fiscal year shall be made available not later 20 than the fiscal year that immediately follows 21 the fiscal year for which the amounts were collected. 23 (b) DEFINITIONS.—In this section: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00643 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 644 •HR 1 RH (1) COVERED LAND.—The term “covered land” 1 means land that is— 2 (A) public lands administered by the Secretary; and 4 (B) not excluded from the development of 5 solar or wind energy under— 6 (i) a land use plan; or 7 (ii) other Federal law. 8 (2) PUBLIC LANDS.—The term “public lands” 9 means— 10 (A) public lands as such term is defined in 11 section 103 of the Federal Land Policy and 12 Management Act of 1976 (43 U.S.C. 1702); 13 and 14 (B) lands of the National Forest System 15 as described in section 11(a) of the Forest and 16 Rangeland Renewable Resources Planning Act 17 of 1974 (16 U.S.C. 1609(a)). 18 (3) RENEWABLE</p>		
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	<p>ENERGY PROJECT.—The term 19 “renewable energy project” means a system de- 20 scribed in section 2801.9(a)(4) of title 43, Code of 21 Federal Regulations (as such section is in effect on 22 the date of the enactment of this Act), located on 23 covered land that uses wind or solar energy to gen- 24 erate energy. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00644 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 645 •HR 1 RH (4) SECRETARY.—</p> <p>The term “Secretary” 1 means— 2 (A) the Secretary of the Interior with re- 3 spect to land controlled or administered by the 4 Secretary of the Interior; or 5 (B) the Secretary of Agriculture with re- 6 spect to the lands of the National Forest Sys- 7 tem controlled or administered by the Secretary 8 of Agriculture. 9 Subtitle B—Water, Wildlife, and 10 Fisheries 11</p>		
SEC. 80201. RESCISSION OF FUNDS FOR INVESTING IN	<p>12 COASTAL COMMUNITIES AND CLIMATE RE- 13 SILIENCE. 14 There is hereby rescinded the unobligated balance of 15 funds made available by section 40001 of Public Law 16 117–169. 17</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80202. RESCISSION OF FUNDS FOR FACILITIES OF NA-	<p>18 TIONAL OCEANIC AND ATMOSPHERIC ADMIN- 19 ISTRATION AND NATIONAL MARINE SANC- 20 TUARIES. 21 There is hereby rescinded the unobligated balance of 22 funds made available by section 40002 of Public Law 23 117–169. 24 VerDate Sep 11 2014 02:44 May</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	21, 2025 Jkt 059200 PO 00000 Frm 00645 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 646 •HR 1 RH		
SEC. 80203. SURFACE WATER STORAGE ENHANCEMENT.	1 In addition to amounts otherwise available, there is 2 appropriated to the Secretary of the Interior, acting 3 through the Commissioner of Reclamation, for fiscal year 4 2025, out of any money in the Treasury not otherwise ap- 5 propriated, \$2,000,000,000, to remain available through 6 September 30, 2034, for construction and associated ac- 7 tivities that increase the capacity of existing Bureau of 8 Reclamation surface water storage facilities, in a manner 9 as determined by the Secretary: Provided, That, for the 10 purposes of section 203 of the Reclamation Reform Act 11 of 1982 (43 U.S.C. 390cc) or section 3404(a) of the Rec- 12 lamation Projects Authorization and Adjustment Act of 13 1992 (Public Law 102–575), a contract or agreement en- 14 tered into pursuant to this section shall not be treated as 15 a new or amended contract. None of the funds provided 16 under this section shall be reimbursable or subject to 17 matching or cost-share requirements. 18	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80204. WATER CONVEYANCE ENHANCEMENT.	19 In addition to amounts otherwise available, there is 20 appropriated to the Secretary of the Interior, acting 21 through the Commissioner of Reclamation, for	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>fiscal year 22 2025, out of any money in the Treasury not otherwise ap- 23 propriated, \$500,000,000, to remain available through 24 September 30, 2034, for construction and associated ac- 25 tivities that restore or increase the capacity of existing Bu- 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00646 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 647 •HR 1 RH reau of Reclamation conveyance facilities, in a manner as 1 determined by the Secretary. None of the funds provided 2 under this section shall be reimbursable or subject to 3 matching or cost-share requirements. 4 Subtitle C— Federal Lands 5</p>		
SEC. 80301. PROHIBITION ON THE IMPLEMENTATION OF	<p>6 THE ROCK SPRINGS FIELD OFFICE, WYO- 7 MING, RESOURCE MANAGEMENT PLAN. 8 The Secretary of the Interior shall not implement, ad- 9 minister, or enforce the Record of Decision and Approved 10 Resource Management Plan referred to in the notice of 11 availability titled “Notice of Availability of the Record of 12 Decision and Approved Resource Management Plan for 13 the Rock Springs Field Office, Wyoming” published by the 14 Bureau of Land Management on January 7, 2025 (80 15 Fed. Reg. 1186). 16</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 80302. PROHIBITION ON THE IMPLEMENTATION OF	17 THE BUFFALO FIELD OFFICE, WYOMING, RE- 18 SOURCE MANAGEMENT PLAN. 19 The Secretary of the Interior shall not implement, ad- 20 minister, or enforce the Record of Decision and Approved 21 Resource Management Plan Amendment referred to in the 22 notice of availability titled “Notice of Availability of the 23 Record of Decision and Approved Resource Management 24 Plan Amendment for the Buffalo Field Office, Wyoming” 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00647 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 648 •HR 1 RH published by the Bureau of Land Management on Novem- 1 ber 27, 2024 (89 Fed. Reg. 93650). 2	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80303. PROHIBITION ON THE IMPLEMENTATION OF	3 THE MILES CITY FIELD OFFICE, MONTANA, 4 RESOURCE MANAGEMENT PLAN. 5 The Secretary of the Interior shall not implement, ad- 6 minister, or enforce the Record of Decision and Approved 7 Resource Management Plan Amendment referred to in the 8 notice of availability titled “Notice of Availability of the 9 Record of Decision and Approved Resource Management 10 Plan Amendment for the Miles City Field Office, Mon- 11 tana” published by the Bureau of Land Management on 12 November 27, 2024 (89 Fed. Reg. 93650). 13	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 80304. PROHIBITION ON THE IMPLEMENTATION OF	<p>14 THE NORTH DAKOTA RESOURCE MANAGE- 15 MENT PLAN. 16 The Secretary of the Interior shall not implement, ad- 17 minister, or enforce the Record of Decision and Approved 18 Resource Management Plan referred to in the notice of 19 availability titled “Record of Decision and Approved Re- 20 source Management Plan for the North Dakota Resource 21 Management Plan/Environmental Impact Statement, 22 North Dakota” published by the Bureau of Land Manage- 23 ment on January 15, 2025 (90 Fed. Reg. 3915). 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00648 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 649 •HR 1 RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80305. PROHIBITION ON THE IMPLEMENTATION OF	<p>1 THE COLORADO RIVER VALLEY FIELD OF- 2 FICE AND GRAND JUNCTION FIELD OFFICE 3 RESOURCE MANAGEMENT PLANS. 4 The Secretary of the Interior shall not implement, ad- 5 minister, or enforce the Records of Decision and Approved 6 Resource Management Plans referred to in the notice of 7 availability titled “Availability of the Records of Decision 8 and Approved Resource Management Plans for the Grand 9 Junction Field Office and the Colorado River Valley Field 10 Office, Colorado” published by the Bureau of Land Man- 11 agement on October 22, 2024 (89 Fed. Reg. 84385). 12</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

SEC. 80306. RESCISSION OF FOREST SERVICE FUNDS.	13 There is hereby rescinded the unobligated balances 14 of amounts made available by section 23001(a)(4) of Pub- 15 lic Law 117–169. 16	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80307. RESCISSION OF NATIONAL PARK SERVICE AND	17 BUREAU OF LAND MANAGEMENT FUNDS. 18 There is hereby rescinded the unobligated balances 19 of amounts made available by section 50221 of Public Law 20 117–169. 21	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80308. RESCISSION OF BUREAU OF LAND MANAGE-	22 MENT AND NATIONAL PARK SERVICE FUNDS. 23 There is hereby rescinded the unobligated balances 24 of amounts made available by section 50222 of Public Law 25 117–169. 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00649 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 650 •HR 1 RH	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80309. RESCISSION OF NATIONAL PARK SERVICE	1 FUNDS. 2 There is hereby rescinded the unobligated balances 3 of amounts made available by section 50223 of Public Law 4 117–169. 5	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 80310. CELEBRATING AMERICA'S 250TH ANNIVERSARY.	6 In addition to amounts otherwise available, there is 7 appropriated to the Secretary of the Interior for fiscal year 8 2025, out of any money in the Treasury not otherwise ap- 9 propriated, to remain available through fiscal year 2028— 10 (1) \$150,000,000 for events, celebrations, and 11 activities related to the observance and commemora- 12 tion of the 250th anniversary of the founding of the 13 United States; and 14 (2)	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>\$40,000,000 to carry out Executive Order 15 13934 of July 3, 2020 (85 Fed. Reg. 41165), Executive Order 13978 of January 18, 2021 (86 Fed. 17 Reg. 6809), and Executive Order 14189 of January 18 29, 2025 (90 Fed. Reg. 8849) to establish and 19 maintain a statuary park to be known as the Na- 20 tional Garden of American Heroes. 21</p>		
SEC. 80311. LONG-TERM CONTRACTS FOR THE FOREST	<p>22 SERVICE. 23 (a) IN GENERAL.— For each of fiscal years 2025 24 through 2034, the Chief of the Forest Service (in this sec- 25 tion referred to as the “Chief”) shall enter into not less 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00650 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 651 •HR 1 RH than one long-term contract or agreement with private 1 persons or other public or private entities under section 2 14(a) of the National Forest Management Act (16 U.S.C. 3 472a(a)) with respect to covered National Forest System 4 lands in each region of the Forest Service that contains 5 covered National Forest System lands. 6 (b) TERMS.— 7 (1) IN GENERAL.—Except as provided in para- 8 graphs (2) and (3), the Chief shall enter into con- 9 tracts or agreements under subsection (a) in accord- 10 ance with section 3903 of title 41, United States 11 Code, and section 14 of the National Forest Man- 12 agement Act (16</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>U.S.C. 472a). 13 (2) CONTRACT LENGTH.—The period of a contract or agreement under subsection (a) shall be for 15 at least 20 years, with options for extensions and renewals as determined by the Chief. 17 (3) CANCELLATION CEILINGS.—A contract or agreement entered into under subsection (a) shall include provisions for a cancellation ceiling consistent with section 604(d) of the Healthy Forests Restoration Act of 2003 (16 U.S.C. 6591c(d)). 22 (c) RECEIPTS.—Any monies derived from an agreement or contract under this section by the Chief shall be deposited in the general fund of the Treasury. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00651 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 652 •HR 1 RH (d) COVERED NATIONAL FOREST SYSTEM LANDS 1 DEFINED.—In this section, the term “covered National Forest System lands” means the proclaimed National Forest System lands reserved or withdrawn from the public domain of the United States. 5</p>		
SEC. 80312. LONG-TERM CONTRACTS FOR THE BUREAU OF	<p>6 LAND MANAGEMENT. 7 (a) IN GENERAL.—For each of fiscal years 2025 8 through 2034, the Director of the Bureau of Land Management (in this section referred to as the “Director”) 10 shall enter into not less than one long-term</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>contract or 11 agreement with private persons or other public or private 12 entities under section 1 of the Materials Act of 1947 (30 13 U.S.C. 601) with respect to vegetative materials on cov- 14 ered public lands. 15 (b) TERMS.— 16 (1) IN GENERAL.—Except as provided in para- 17 graphs (2) and (3), the Director shall enter into con- 18 tracts or agreements under subsection (a) in accord- 19 ance with section 3903 of title 41, United States 20 Code, and section 2(a) of the Materials Act of 1947 21 (30 U.S.C. 602(a)). 22 (2) CONTRACT LENGTH.—The period of a con- 23 tract or agreement under subsection (a) shall be for 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00652 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 653 •HR 1 RH at least 20 years, with options for extensions and re- 1 newals as determined by the Director. 2 (3) CANCELLATION CEILINGS.—A contract or 3 agreement entered into under subsection (a) shall in- 4 clude provisions for a cancellation ceiling consistent 5 with section 604(d) of the Healthy Forests Restora- 6 tion Act of 2003 (16 U.S.C. 6591c(d)). 7 (c) RECEIPTS.—Any monies derived from an agree- 8 ment or contract under this section by the Director shall 9 be deposited in the general fund of the Treasury. 10</p> <p>(d) COVERED PUBLIC LANDS</p>		
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	<p>DEFINED.—The term 11 “covered public lands” has the meaning given the term 12 “public lands” in section 103 of the Federal Land Policy 13 and Management Act of 1976 (43 U.S.C. 1702), except 14 that the term includes Coos Bay Wagon Road Grant lands 15 and Oregon and California Railroad Grant lands. 16</p>		
SEC. 80313. TIMBER PRODUCTION FOR THE FOREST SERV-	<p>17 ICE. 18 (a) IN GENERAL.—Not later than 1 year after the 19 date of enactment of this title, the Secretary of Agri- 20 culture, acting through the Chief of the Forest Service or 21 their designee, shall direct timber harvest on covered Na- 22 tional Forest System lands in amounts that— 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00653 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 654 •HR 1 RH (1) in total, equal or exceed the volume that is 1 25 percent higher than the total volume harvested 2 on such lands during fiscal year 2024; and 3 (2) are in accordance with the applicable forest 4 plan, including the allowable sale quantity or prob- 5 able sale quantity, as applicable, of timber applicable 6 to such lands on the date of enactment of this title. 7 (b) DEFINITIONS.—In this section: 8 (1) COVERED NATIONAL FOREST SYSTEM 9 LANDS.— 10 (A) IN GENERAL.—Except as provided in 11 subparagraph (B), the term “covered National 12</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Forest System lands” means the proclaimed 13 National Forest System lands reserved or with- 14 drawn from the public domain of the United 15 States. 16 (B) EXCLUSIONS.—The term “covered Na- 17 tional Forest System lands” does not include 18 lands— 19 (i) that are included in the National 20 Wilderness Preservation System; 21 (ii) that are located within a national 22 or State-specific inventoried roadless area 23 established by the Secretary of Agriculture 24 through regulation, unless— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00654 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 655 •HR 1 RH (I) the forest management activ- 1 ity to be carried out under such au- 2 thority is consistent with the forest 3 plan applicable to the area; or 4 (II) the activity is allowed under 5 the applicable roadless rule governing 6 such lands, including— 7 (aa) the Idaho roadless rule 8 under subpart C of part 294 of 9 title 36, Code of Federal Regula- 10 tions; 11 (bb) the Colorado roadless 12 rule under subpart D of part 294 13 of title 36, Code of Federal Reg- 14 ulations; or 15 (cc) any other roadless rule 16 developed after the date of the 17 enactment of this section by the 18 Secretary with respect to a spe- 19 cific State; or 20 (iii) on which timber harvesting for 21 any purpose is prohibited by</p>		
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	<p>Federal stat- 22 ute. 23 (2) FOREST PLAN.—The term “forest plan” 24 means a land and resource management plan pre- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00655 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 656 •HR 1 RH pared by the Forest Service for a unit of the Na- 1 tional Forest System pursuant to section 6 of the 2 Forest and Rangeland Renewable Resources Plan- 3 ning Act of 1974 (16 U.S.C. 1604). 4</p>		
SEC. 80314. TIMBER PRODUCTION FOR THE BUREAU OF	<p>5 LAND MANAGEMENT. 6 (a) IN GENERAL.—Not later than 1 year after the 7 date of enactment of this title, the Secretary of the Inte- 8 rior, acting through the Director of the Bureau of Land 9 Management or their designee, shall direct timber harvest 10 on covered public lands in amounts that— 11 (1) in total, equal or exceed the volume that is 12 25 percent higher than the total volume harvested 13 on such lands during fiscal year 2024; and 14 (2) are in accordance with the applicable forest 15 plan. 16 (b) DEFINITIONS.—In this section: 17 (1) COVERED PUBLIC LANDS.— 18 (A) IN GENERAL.—Except as provided in 19 subparagraph (B), the term “covered public 20 lands” has the meaning given the term “public 21 lands” in section 103 of the Federal Land Pol- 22 icy and Management Act of 1976 (43 U.S.C. 23 1702), except that the term</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>includes Coos Bay 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00656 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 657 •HR 1 RH Wagon Road Grant lands and Oregon and Cali- 1 fornia Railroad Grant lands. 2 (B) EXCLUSIONS.—The term “covered 3 public lands” does not include lands— 4 (i) that are included in the National 5 Wilderness Preservation System; or 6 (ii) on which timber harvesting for 7 any purpose is prohibited by Federal stat- 8 ute. 9 (2) FOREST PLAN.—The term “forest plan” 10 means a land use plan prepared by the Bureau of 11 Land Management for public lands pursuant to sec- 12 tion 202 of the Federal Land Policy and Manage- 13 ment Act of 1976 (43 U.S.C. 1712). 14</p>		
SEC. 80315. BUREAU OF LAND MANAGEMENT LAND IN NE-	<p>15 VADA. 16 (a) LYON COUNTY.—17 (1) IN GENERAL.—Not later than 2 years after 18 the date of enactment of this title, the Secretary of 19 the Interior (referred to in this section as the “Sec- 20 retary”), in accordance with this section and the 21 Federal Land Policy and Management Act of 1976 22 (43 U.S.C. 1701), shall identify and offer for sale to 23 the City of Fernley, Nevada, all right, title, and in- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00657 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 658 •HR 1 RH terest of the United States in and to the Federal 1 land— 2 (A) located in Lyon County, Nevada; and 3 (B) identified as “Fernley Land Convey- 4 ance Boundary” on the map entitled “Fernley 5 Economic Development Act” and dated October 6 6, 2020. 7 (2) COSTS.— As a condition of the conveyance 8 of the Federal land under paragraph (1), the City 9 of Fernley, Nevada, shall pay— 10 (A) an amount equal to the appraised 11 value determined in accordance with subsection 12 (e)(2); and 13 (B) all costs related to the conveyance of 14 the Federal land to the City, including all sur- 15 veys, appraisals, and other associated adminis- 16 trative costs. 17 (b) CLARK COUNTY.— 18 (1) IN GENERAL.—Not later than 2 years after 19 the date of enactment of this title, the Secretary, in 20 accordance with this section and the Federal Land 21 Policy and Management Act of 1976 (43 U.S.C. 22 1701), shall identify and offer for sale all right, title, 23 and interest of the United States in and to Federal 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00658 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 659 •HR 1 RH land located in Clark County, Nevada that has been 1 identified— 2 (A) as suitable for</p>		
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	<p>disposal in the Las Vegas Resource Management Plan in existence on the date of enactment of this title; or (B) as “Modified Existing Disposal” on the map entitled “Southern Nevada Economic Development and Conservation Act Disposal Map” and dated February 6, 2025.</p> <p>(2) COMPLIANCE WITH LOCAL PLANNING AND ZONING LAWS.—Before carrying out a sale of Federal land under paragraph (1), Clark County shall submit to the Secretary a certification that any entity selected to purchase land through a competitive bidding process under subsection (e)(1)(A) has agreed to comply with— (A) zoning ordinances of the county; and (B) any master plan for the area approved by the county or region.</p> <p>(3) AFFORDABLE HOUSING.— (A) IN GENERAL.— Upon the request Clark County, the Secretary shall make the Federal land identified as “Modified Existing Disposal” on the map entitled “Southern Nevada Economic Development and Conservation Act Disposal Map” and dated February 6, 2025 available at less than fair market value for affordable housing, in</p>		
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	<p>accordance with section 7(b) of 3 the Southern Nevada Public Land Management 4 Act of 1998 (Public Law 105–263; 112 Stat. 5 2349). 6</p> <p>(B) EXEMPTION FROM NOTICE OF REALTY 7 ACTION REQUIREMENT.—If any entity seeks to 8 use covered land for affordable housing pur- 9 poses under subparagraph (A), the entity— 10 (i) shall not be required to comply no- 11 tice of realty action requirements with re- 12 spect to the covered land; but 13 (ii) before using the covered land for 14 affordable housing purposes, shall provide 15 for a period of not less than 14 days ade- 16 quate public notice of the use of the cov- 17 ered land. 18 (4)</p> <p>SAVINGS CLAUSE.—Nothing in this section 19 shall be construed to affect Federal lands previously 20 identified for disposal under the Southern Nevada 21 Public Land Management Act of 1998 (Public Law 22 105–263; 112 Stat. 2343) nor the disposition of pro- 23 ceeds for such lands prior to the date of enactment 24 of this title. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00660 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 661 •HR 1 RH (c) WASHOE COUNTY.— 1 (1) IN GENERAL.— Not later than 2 years after 2 the date of enactment of this title, the Secretary, in 3 accordance with this section and the Federal Land 4</p>		
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	<p>Policy and Management Act of 1976 (43 U.S.C. 5 1701), shall identify and offer for sale all right, title, 6 and interest of the United States in and to Federal 7 land located in Washoe County, Nevada, that has 8 been identified— 9 (A) as suitable for disposal in the Carson 10 City Consolidated Resource Management Plan 11 in existence on the date of enactment of this 12 title; or 13 (B) as “BLM Land for Disposal” on the 14 map entitled “Washoe County Land Disposals” 15 and dated February 7, 2025. 16</p> <p>(2) EVALUATION OF ADDITIONAL LAND FOR 17 POTENTIAL DISPOSAL.— 18 (A) IN GENERAL.—The Secretary shall, 19 not later than 1 year after the date of enact- 20 ment of this title, evaluate the parcels of Fed- 21 eral land depicted as “Additional BLM Land 22 Potentially Available for Disposal” on the map 23 entitled “Washoe County Land Disposals” and 24 dated February 7, 2025, to assess the suit- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00661 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 662 •HR 1 RH ability of the evaluated Federal land for dis- 1 posal in accordance with section 203(a) of the 2 Federal Land Policy and Management Act of 3 1976 (43 U.S.C. 1713(a)). 4 (B) SALE.—The parcels of Federal land 5 identified by the Secretary as suitable for dis-</p>	
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	<p>6 posal under subparagraph (A) may be offered 7 for sale in accordance with this section. 8 (3) JOINT SELECTION REQUIRED; DETERMINA- 9 TION REGARDING SUITABILITY FOR AFFORDABLE 10 HOUSING.— 11 (A) IN GENERAL.—The Secretary and 12 Washoe County shall jointly select which par- 13 cels of the Federal land described in paragraph 14 (2)(A) and identified as suitable for disposal in 15 subparagraph (B) to offer for sale under this 16 subsection. 17 (B) DETERMINATION.—During the selec- 18 tion process under subparagraph (A), the Sec- 19 retary and Washoe County shall evaluate 20 whether any parcels of the Federal land de- 21 scribed in that subparagraph are suitable for 22 affordable housing. 23 (C) CONVEYANCE.—If a parcel of Federal 24 land is determined to be suitable for affordable 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00662 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 663 •HR 1 RH housing under subparagraph (B), on request of 1 a State or local governmental entity, the appli- 2 cable parcel of Federal land shall be made 3 available at less than fair market value to the 4 governmental entity in accordance with section 5 7(b) of the Southern Nevada Public Land Man- 6 agement Act of 1998 (Public Law</p>		
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	<p>105-263; 7 112 Stat. 2349). 8 (D) SURVEY.—The exact acreage and legal 9 description of a parcel of Federal land to be 10 conveyed under subparagraph (C) shall be de- 11 terminated by a survey satisfactory to the Sec- 12 retary.</p> <p>13 (4) COMPLIANCE WITH LOCAL PLANNING AND 14 ZONING LAWS.—Before carrying out a sale of Fed- 15 eral land under paragraph (2), Washoe County shall 16 submit to the Secretary a certification that any enti- 17 ty selected to purchase land through a competitive 18 bidding process under subsection (e)(1)(A) has 19 agreed to comply with— 20 (A) Washoe County zoning ordinances; and 21 (B) any master plan for the area approved 22 by Washoe County or region. 23 (5) POSTPONEMENT; EXCLUSION FROM SALE.— 24 At the request of Washoe County, the Secretary 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00663 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 664 •HR 1 RH shall postpone or exclude from sale all or a portion 1 of the Federal land described in paragraph (2). 2 (6) AFFORDABLE HOUSING.— 3 (A) DETERMINATION REGARDING SUIT- 4 ABILITY FOR AFFORDABLE HOUSING.—Not 5 later than 90 days after the date of enactment 6 of this title, the Secretary shall conduct a re- 7 view of the Federal</p>	
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	<p>land described in subpara- 8 graph (C) to determine the suitability of the 9 Federal land for affordable housing. 10 (B)</p> <p>AUTHORIZATION.—Upon the request 11 of a State or local governmental entity, the Sec- 12 retary shall make the Federal land described in 13 subparagraph (C) available at less than fair 14 market value for affordable housing, in accord- 15 ance with section 7(b) of the Southern Nevada 16 Public Land Management Act of 1998 (Public 17 Law 105–263; 112 Stat. 2349). 18 (C) DESCRIPTION OF FEDERAL LAND.— 19 The Federal land referred to in subparagraphs 20 (A) and (B) is the land identified as “BLM 21 Land for Disposal Only for Affordable Hous- 22 ing” on the map entitled “Washoe County Land 23 Disposals” and dated February 7, 2025. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00664 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 665 •HR 1 RH (D) EXEMPTION FROM NOTICE OF REALTY 1 ACTION REQUIREMENT.—If any entity seeks to 2 use covered land for affordable housing pur- 3 poses under subparagraph (B), the entity— 4 (i) shall not be required to comply no- 5 tice of realty action requirements with re- 6 spect to the covered land; but 7 (ii) before using the covered land for 8 affordable housing purposes, shall</p>		
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	<p>provide 9 for a period of not less than 14 days adequate public notice of the use of the covered land. 12 (d) PERSHING COUNTY CHECKERBOARD RESOLUTION AND DISPOSAL.— 14 (1) SALE OR EXCHANGE OF ELIGIBLE LAND.— 15 (A) AUTHORIZATION OF CONVEYANCE.— 16 Not later than 2 years after the date of the enactment of this title, the Secretary, in accordance with this section and subject to valid existing rights, shall conduct sales or exchanges of all right, title, and interest of the United States in and to the eligible land. 22 (B) JOINT SELECTION REQUIRED.— After providing public notice, the Secretary and the County shall jointly select parcels of eligible</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00665 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 666 •HR 1 RH land to be offered for sale or exchange under 1 subparagraph (A). 2 (C) LAND EXCHANGES.— 3 (i) IN GENERAL.—An exchange of eligible land under subparagraph (A) shall be 5 consistent with section 206(a) of the Federal Land Policy and Management Act of 7 1976 (43 U.S.C. 1716). 8 (ii) EQUAL VALUE EXCHANGE.— 9 (I) IN GENERAL.—The value of 10 the eligible land and private land to 11 be exchanged under subparagraph 12 (A)— 13 (aa) shall be equal; or</p>		
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	<p>14 (bb) shall be made equal in 15 accordance with subclause (II). 16 (II) EQUALIZATION.— 17 (aa) SURPLUS OF ELIGIBLE 18 LAND.— With respect to the eligi- 19 ble land and private land to be 20 exchanged under subparagraph 21 (A), if the value of the eligible 22 land exceeds the value of the pri- 23 vate land, the value of the eligible 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00666 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 667 •HR 1 RH land and the private land shall be 1 equalized by— 2 (AA) the owner of the 3 private land making a cash 4 equalization payment to the 5 Secretary; 6 (BB) adding private 7 land to the exchange; or 8 (CC) removing eligible 9 land from the exchange. 10 (bb) SURPLUS OF PRIVATE 11 LAND.—With respect to the eligi- 12 ble land and private land to be 13 exchanged under subparagraph 14 (A), if the value of the private 15 land exceeds the value of the eli- 16 gible land, the value of the pri- 17 vate land and the eligible land 18 shall be equalized by— 19 (AA) the Secretary 20 making a cash equalization 21 payment to the owner of the 22 private land, in accordance 23 with section 206(b) of the 24 Federal Land Policy and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00667 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 668 •HR 1 RH Management Act of 1976 1 (43 U.S.C. 1716(b)); 2 (BB) adding eligible 3 land to the exchange; or 4 (CC) removing private 5 land from the exchange. 6 (iii) ADJACENT LAND.—To the extent 7 practicable, the Secretary shall seek to 8 enter into agreements with one or more 9 owners of private land adjacent to the eli- 10 gible land for the exchange of the private 11 land for the eligible land, if the Secretary 12 determines that the exchange would con- 13 solidate Federal land ownership and facili- 14 tate improved Federal land management. 15 (D) DEADLINE FOR SALE OR EXCHANGE; 16 EXCLUSIONS.— 17 (i) DEADLINE.—Not later than 2 18 years after the date on which the eligible 19 land is jointly selected under subparagraph 20 (B), the Secretary shall offer for sale or 21 exchange the parcels of eligible land jointly 22 selected under that subparagraph. 23 (ii) POSTPONEMENT OR EXCLU- 24 SION.—The Secretary or the County may 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00668 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 669 •HR 1 RH postpone or exclude from sale or exchange 1 all or a portion of the eligible land jointly 2 selected under subparagraph (B) for emer- 3 gency ecological or</p>		
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	<p>safety reasons. 4 (2) SALE OF ENCUMBERED LAND.— 5 (A) AUTHORIZATION OF CONVEYANCE.— 6 Not later than 2 years after the date of the enactment of this title and subject to valid existing rights held by third parties, the Secretary 9 shall offer to convey to qualified entities, for 10 fair market value, the remaining right, title, 11 and interest of the United States, in and to the 12 encumbered land. 13 (B) OFFER TO CONVEY.—Not later than 14 180 days after the date on which the Secretary 15 receives a fair market offer from a qualified entity for the conveyance of encumbered land, the 17 Secretary shall accept the fair market value 18 offer. 19 (C) CONVEYANCE.— Not later than 180 20 days after the date of acceptance by the Secretary of an offer from a qualified entity under 22 subparagraph (B) and completion of a sale for 23 all or part of the applicable portion of encumbered land to the highest qualified entity, the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00669 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 670 •HR 1 RH Secretary, by delivery of an appropriate deed, 1 patent, or other valid instrument of conveyance, 2 shall convey to the qualified entity all remaining 3 right, title, and interest of the United States in 4 and to the</p>		
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	<p>applicable portion of the encumbered 5 land. 6 (D) MERGER.—Subject to valid existing 7 rights held by third parties, on delivery of the 8 instrument of conveyance to the qualified entity 9 under subparagraph (C), the prior interests in 10 the locatable minerals and the right to use the 11 surface for mineral purposes held by the quali- 12 fied entity under a mining claim, millsite, tun- 13 nel site, or any other Federal land use author- 14 ization applicable to the encumbered land in- 15 cluded in the instrument of conveyance, shall 16 merge with all right, title, and interest conveyed 17 to the qualified entity by the United States 18 under this section to ensure that the qualified 19 entity receives fee simple title to the purchased 20 encumbered land. 21 (3) DEFINITIONS.—In this subsection: 22 (A) COUNTY.—The term “County” means 23 Pershing County, Nevada. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00670 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 671 •HR 1 RH (B) ELIGIBLE LAND.—The term “eligible 1 land” means any land administered by the Sec- 2 retary, acting through the Director of the Bu- 3 reau of Land Management— 4 (i) that is within the area identified 5 on the Map as “Checkerboard Lands Reso- 6 lution Area” that is designated for</p>		
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	<p>disposal 7 by the Secretary through— 8 (I) the Winnemucca Consolidated 9 Resource Management Plan; or 10 (II) any subsequent amendment 11 or revision to the management plan 12 that is undertaken with full public in- 13 volvement; 14 (ii) that is the land identified on the 15 Map as “Additional Lands Eligible for 16 Disposal”; and 17 (iii) that is not encumbered land. 18 (C) ENCUMBERED LAND.—The term “en- 19 cumbered land” means any land administered 20 by the Secretary, acting through the Director of 21 the Bureau of Land Management, within the 22 area identified on the Map as “Checkerboard 23 Resolution Area” that is encumbered by mining 24 claims, millsites, or tunnel sites. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00671 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 672 •HR 1 RH (D) MAP.—The term “Map” means the 1 map titled “Pershing County Checkerboard 2 Lands Resolution” and dated July 8, 2024. 3 (E) QUALIFIED ENTITY.—The term 4 “qualified entity” means, with respect to a por- 5 tion of encumbered land— 6 (i) the owner of a mining claim, mill- 7 site, or tunnel site located on a portion of 8 the encumbered land on the date of the en- 9 actment of this title; and 10 (ii) a successor in</p>		
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	<p>interest of an owner 11 described in clause (i). 12 (e) APPRAISALS AND METHODS OF SALE.— 13 (1) METHOD OF SALE.—The sale or exchange 14 of eligible lands under this section shall be— 15 (A) through a competitive bidding process; 16 (B) for not less than fair market value, in 17 accordance with paragraphs (2) and (3); and 18 (C) subject to valid existing rights. 19 (2) APPRAISALS.—Any sales or exchanges car- 20 ried out under this section shall be for not less than 21 fair market value, based on an appraisal that is con- 22 ducted in accordance with— 23 (A) the Uniform Appraisal Standards for 24 Federal Land Acquisitions; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00672 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 673 •HR 1 RH (B) the Uniform Standards of Professional 1 Appraisal Practice. 2 (3) MASS APPRAISALS.—Not later than 2 years 3 after the date of the enactment of this title, and 4 every 5 years thereafter, the Secretary shall— 5 (A) conduct a mass appraisal of eligible 6 land to be sold or exchanged under this section; 7 (B) prepare an evaluation analysis for each 8 land transaction under this section; and 9 (C) make available to the public the results 10 of the mass appraisals conducted under sub- 11</p>		
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	<p>paragraph (A). 12 (f) COSTS.—The qualified entity or entity selected 13 through a competitive bidding process to purchase or ex- 14 change land, as appropriate, shall pay all costs associated 15 with sales or exchanges carried out under this section. 16 (g) DISPOSITION OF PROCEEDS.— Amounts received 17 from the sale of land under this section shall be deposited 18 in the general fund of the Treasury. 19 (h) MAP AND LEGAL DESCRIPTION.— 20 (1) IN GENERAL.—Not later than 2 years after 21 the date of enactment of this title, the Secretary 22 shall finalize the maps and legal descriptions of the 23 land to be sold or exchanged under this section. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00673 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 674 •HR 1 RH (2) CONTROLLING DOCUMENT.—In the case of 1 a discrepancy between the maps and legal descrip- 2 tions finalized under paragraph (1), the map shall 3 control. 4 (3) CORRECTIONS.— The Secretary may correct 5 minor errors in the maps or the legal descriptions fi- 6 nalized under paragraph (1). 7 (4) MAP ON FILE.—The maps and legal de- 8 scriptions finalized under paragraph (1) shall be 9 kept on file and available for public inspection in 10 each appropriate office of the Bureau of Land Man-</p>		
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	<p>11 agreement. 12 (i) RULE OF CONSTRUCTION.—Nothing in this section shall be construed as authorizing the conveyance of 14 any lands administered by the National Park Service. 15</p>		
<p>SEC. 80316. FOREST SERVICE LAND IN NEVADA.</p>	<p>16 (a) IN GENERAL.—Not later than 2 years after the 17 date of enactment of this title, the Secretary of Agriculture (referred to in this section as the “Secretary”), 19 in accordance with this section, shall identify and offer 20 for sale, subject to subsection (b), all right, title, and interest of the United States in and to covered Federal land 22 located in Washoe County, Nevada. 23 (b) JOINT SELECTION REQUIRED; DETERMINATION 24 REGARDING SUITABILITY FOR AFFORDABLE HOUSING.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00674 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 675 •HR 1 RH (1) IN GENERAL.— The Secretary and Washoe 1 County shall jointly select which parcels of covered 2 Federal land to offer for sale under subsection (a). 3 (2) DETERMINATION.— During the selection 4 process under paragraph (1), the Secretary and 5 Washoe County shall evaluate whether any parcels 6 of the Federal land described in that paragraph are 7 suitable for affordable housing. 8 (3) CONVEYANCE.—If a parcel of</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>Federal land 9 is determined to be suitable for affordable housing 10 under paragraph (2), on request of a State or local 11 governmental entity, the applicable parcel of Federal 12 land shall be made available at less than fair market 13 value to the governmental entity in accordance with 14 section 7(b) of the Southern Nevada Public Land 15 Management Act of 1998 (Public Law 105–263; 16 112 Stat. 2349).</p> <p>17 (4) SURVEY.—The exact acreage and legal de- 18 scription of a parcel of Federal land to be conveyed 19 under paragraph (3) shall be determined by a survey 20 satisfactory to the Secretary. 21 (5) COMPLIANCE WITH LOCAL PLANNING AND 22 ZONING LAWS.—Before carrying out a sale of cov- 23 ered Federal land under subsection (a), Washoe 24 County shall submit to the Secretary a certification 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00675 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>676 •HR 1 RH that any entity selected to purchase covered Federal 1 land through a competitive bidding process under 2 subsection (d)(1)(A) has agreed to comply with— 3 (A) Washoe County zoning ordinances; and 4 (B) any master plan for the area approved 5 by Washoe County or region. 6 (6) POSTPONEMENT; EXCLUSION FROM SALE.— 7 At the</p>		
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	<p>request of Washoe County, the Secretary 8 shall postpone or exclude from sale all or a portion 9 of the Federal land described in subsection (a). 10 (c) AFFORDABLE HOUSING.— 11 (1) DETERMINATION REGARDING SUITABILITY 12 FOR AFFORDABLE HOUSING.—Not later than 90 13 days after the date of enactment of this title, the 14 Secretary shall conduct a review of the additional 15 Federal land to determine the suitability of the addi- 16 tional Federal land for affordable housing. 17 (2) AUTHORIZATION.—Upon the request of a 18 State or local governmental entity and subject to 19 valid existing rights, the Secretary shall make the 20 additional Federal land available at less than fair 21 market value for affordable housing, in accordance 22 with section 7(b) of the Southern Nevada Public 23 Land Management Act of 1998 (Public Law 105– 24 263; 112 Stat. 2349). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00676 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 677 •HR 1 RH (d) APPRAISALS AND METHOD OF SALE.— 1 (1) METHOD OF SALE.—The sale or exchange 2 of any lands under this section shall be— 3 (A) through a competitive bidding process; 4 (B) except as provided in subsections 5 (b)(3) and (c), for not less than fair</p>		
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	<p>market 6 value, in accordance with paragraphs (2) and 7 (3); and 8 (C) subject to valid existing rights.</p> <p>9 (2) APPRAISALS.—Any sales or exchanges car- 10 ried out under this section shall be for not less than 11 fair market value, based on an appraisal that is con- 12 ducted in accordance with— 13 (A) the Uniform Appraisal Standards for 14 Federal Land Acquisitions; and 15 (B) the Uniform Standards of Professional 16 Appraisal Practice.</p> <p>17 (3) MASS APPRAISALS.—Not later than 2 years 18 after the date of the enactment of this title, and 19 every 5 years thereafter, the Secretary shall— 20 (A) conduct a mass appraisal of eligible 21 land to be sold or exchanged under this section; 22 (B) prepare an evaluation analysis for each 23 land transaction under this section; and 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00677 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 678 •HR 1 RH (C) make available to the public the results 1 of the mass appraisals conducted under sub- 2 paragraph (A). 3 (e) COSTS OF CONVEYANCE.—Any entity selected to 4 purchase covered Federal land or additional Federal land 5 under this section shall pay all costs associated with the 6 sale.</p> <p>7 (f) DISPOSITION OF PROCEEDS.—The proceeds from 8 the sale of additional Federal land and covered Federal 9 land</p>	
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	<p>required under this section shall be deposited in the 10 general fund of the Treasury. 11 (g) MAP AND LEGAL DESCRIPTION.— 12 (1) IN GENERAL.—Not later than 2 years after 13 the date of enactment of this title, the Secretary 14 shall finalize the maps and legal descriptions of the 15 additional Federal land and covered Federal land to 16 be sold under this section. 17 (2) CONTROLLING DOCUMENT.—In the case of 18 a discrepancy between the maps and legal descrip- 19 tions finalized under paragraph (1), the map shall 20 control. 21 (3) CORRECTIONS.—The Secretary and Washoe 22 County, by mutual agreement, may correct minor er- 23 rors in the maps or the legal descriptions finalized 24 under paragraph (1). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00678 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 679 •HR 1 RH (4) MAP ON FILE.— The maps and legal de- 1 scriptions finalized under paragraph (1) shall be 2 kept on file and available for public inspection in 3 each appropriate office of the Bureau of Land Man- 4 agement. 5 (h) RULE OF CONSTRUCTION.—Nothing in this sec- 6 tion shall be construed as authorizing the conveyance of 7 any lands administered by the National Park Service. 8 (i) DEFINITIONS.—In this section: 9</p>	
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	<p>(1) ADDITIONAL FEDERAL LAND.—The term 10 “additional Federal land” means the Federal land 11 identified as “USFS Land for Disposal Only for Af- 12 fordable Housing” on the map entitled “Washoe 13 County Land Disposals” and dated February 7, 14 2025. 15 (2) COVERED FEDERAL LAND.—The term “cov- 16 ered Federal land” means “USFS Land for Dis- 17 posal” on the map entitled “Washoe County Land 18 Disposal” and dated February 7, 2025. 19</p>		
SEC. 80317. FEDERAL LAND IN UTAH.	<p>20 (a) CONVEYANCE OF BUREAU OF LAND MANAGE- 21 MENT LAND TO COVERED ENTITY.—Not later than 180 22 days after the date of enactment of this title, the Secretary 23 shall convey to the covered entity all right, title, and inter- 24 est of the United States in and to the covered land. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00679 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 680 •HR 1 RH (b)</p> <p>REQUIREMENTS.—The conveyance of covered 1 land under this section shall be— 2 (1) subject to valid existing rights; and 3 (2) for not less than fair market value, based 4 on an appraisal that is conducted in accordance 5 with— 6 (A) the Uniform Appraisal Standards for 7 Federal Land Acquisitions; and 8 (B) the Uniform Standards of Professional 9</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Appraisal Practice. 10 (c) COSTS OF CONVEYANCE.—The covered entity 11 shall pay all costs associated with the conveyances re- 12 quired under subsection (a). 13 (d) PROCEEDS FROM CONVEYANCE.—The proceeds 14 from the conveyances required under subsection (a) shall 15 be deposited in the general fund of the Treasury. 16 (e) MAP AND LEGAL DESCRIPTION.— 17 (1) IN GENERAL.—Not later than 120 days 18 after the date of enactment of this title, the Sec- 19 retary shall finalize the maps and legal descriptions 20 of the covered land to be conveyed under this sec- 21 tion. 22 (2) CONTROLLING DOCUMENT.—In the case of 23 a discrepancy between the maps and legal descrip- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00680 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 681 •HR 1 RH tions finalized under paragraph (1), the map shall 1 control. 2 (3) CORRECTIONS.—The Secretary and the cov- 3 ered entity, by mutual agreement, may correct minor 4 errors in the maps or the legal descriptions finalized 5 under paragraph (1). 6 (4) MAP ON FILE.—The maps and legal de- 7 scriptions finalized under paragraph (1) shall be 8 kept on file and available for public inspection in 9 each appropriate office of the Forest Service. 10 (f)</p>	
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	<p>RULE OF CONSTRUCTION.— Nothing in this section shall be construed as authorizing the conveyance of any lands administered by the National Park Service.</p> <p>13 (g) DEFINITIONS.—In this section:</p> <p>14 (1) COVERED ENTITY.—The term “covered entity” means the following:</p> <p>16 (A) Beaver County, Utah, with respect to covered land depicted on the map entitled “Beaver County Land Conveyance” and dated March 8, 2025.</p> <p>20 (B) The City of St. George, Utah, with respect to covered land depicted on the map entitled “City of St. George, Utah, Land Conveyance” and dated March 28, 2025.</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00681 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 682 •HR 1 RH (C) Washington County, Utah, with respect to covered land depicted on—</p> <p>2 (i) the map entitled “Washington County Land Conveyance - East Half” and dated April 11, 2025; and</p> <p>5 (ii) the map entitled “Washington County Land Conveyance - West Half” and dated April 9, 2025.</p> <p>8 (D) Washington County Water Conservancy District, with respect to covered land depicted on the map entitled “Washington County Water Conservancy District Land Conveyance” and dated March 27, 2025.</p> <p>13 (2) COVERED</p>		
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	<p>LAND.—The term “covered land” 14 means the following: 15 (A) On the map entitled “Beaver County 16 Land Conveyance” and dated March 8, 2025, 17 the following parcels: 18 (i) The approximately 10.32 acres de- 19 picted as “Parcel 1”. 20 (ii) The approximately 10.81 acres de- 21 picted as “Parcel 2”. 22 (iii) The approximately 40.83 acres 23 depicted as “Parcel 3”. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00682 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 683 •HR 1 RH (B) On the map entitled “City of St. 1 George, Utah, Land Conveyance” and dated 2 March 28, 2025, the following parcels: 3 (i) The approximately 203.37 acres 4 depicted as “Airport”. 5 (ii) The approximately 16.48 acres de- 6 picted as “Brigham Road”. 7 (iii) The approximately 9.57 acres de- 8 picted as “Curly Hollow”. 9 (iv) The approximately 11.52 acres 10 depicted as “Devorio Site”. 11 (v) The approximately 105.55 acres 12 depicted as “Graveyard Dam”. 13 (vi) The approximately 4.88 acres de- 14 picted as “Gunlock Arsenic Plant”. 15 (vii) The approximately 1.17 acres de- 16 picted as “Gunlock Filter Station”. 17 (viii) The approximately 0.92 acres 18 depicted as “Gunlock#1”. 19 (ix) The approximately 0.92 acres de- 20 picted as “Gunlock#2”. 21 (x) The approximately 0.92 acres de-</p>		
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	<p>22 pictured as "Gunlock#3". 23 (xi) The approximately 0.92 acres de- 24 pictured as "Gunlock#4". 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00683 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 684 •HR 1 RH (xii) The approximately 0.92 acres de- 1 pictured as "Gunlock#5". 2 (xiii) The approximately 0.92 acres 3 depicted as "Gunlock#6". 4 (xiv) The approximately 0.92 acres 5 depicted as "Gunlock#7". 6 (xv) The approximately 1.1 acres de- 7 pictured as "Gunlock#8". 8 (xvi) The approximately 0.92 acres 9 depicted as "Gunlock#9". 10 (xvii) The approximately 0.92 acres 11 depicted as "Gunlock#10". 12 (xviii) The approximately 4.34 acres 13 depicted as "Man O War Connector". 14 (xix) The approximately 36.56 acres 15 depicted as "Sun River". 16 (xx) The approximately 31.22 acres 17 depicted as "Treatment Plant". 18 (xxi) The approximately 3.75 acres 19 depicted as "Virgin River Site". 20 (xxii) The approximately 82.27 acres 21 depicted as "Western Corridor (100' 22 ROW)". 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00684 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 685 •HR 1 RH (C) On the map entitled "Washington 1 County Land Conveyance - East Half" and 2</p>		
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	<p>dated April 11, 2025, the following parcels: 3 (i) The approximately 330.58 acres 4 depicted as "Parcel 1". 5 (ii) The approximately 287.02 acres 6 depicted as "Parcel 2". 7 (iii) The approximately 279.72 acres 8 depicted as "Parcel 3". 9 (iv) The approximately 10.67 acres 10 depicted as "Parcel 4". 11 (v) The approximately 213.56 acres 12 depicted as "Parcel 6". 13 (vi) The approximately 180.51 acres 14 depicted as "Parcel 11". 15 (vii) The approximately 186.14 acres 16 depicted as "Parcel 12". 17 (viii) The approximately 153.74 acres 18 depicted as "Parcel 13". 19 (ix) The approximately 711.56 acres 20 depicted as "Parcel 15". 21 (x) The approximately 52.28 acres depicted as "Parcel 16". 23 (xi) The approximately 197.52 acres 24 depicted as "Parcel 17". 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00685 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 686 •HR 1 RH (xii) The approximately 311.5 acres 1 depicted as "Parcel 19". 2 (xiii) The approximately 628.76 acres 3 depicted as "Parcel 20". 4 (xiv) The approximately 364.31 acres 5 depicted as "Parcel 21". 6 (xv) The approximately 921.52 acres 7 depicted as "Parcel 22". 8 (xvi) The approximately 129.77 acres 9 depicted as "Parcel 23". 10 (D) On the map entitled "Washington 11 County Land Conveyance-West</p>		
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	<p>Half” and 12 dated April 9, 2025, the following parcels: 13 (i) The approximately 338.6 acres de- 14 picted as “Parcel 5”. 15 (ii) The approximately 487.13 acres 16 depicted as “Parcel 7”. 17 (iii) The approximately 121.08 acres 18 depicted as “Parcel 8”. 19 (iv) The approximately 64.58 acres 20 depicted as “Parcel 9”. 21 (v) The approximately 62.49 acres de- 22 picted as “Parcel 10”. 23 (vi) The approximately 404.63 acres 24 depicted as “Parcel 14”. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00686 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 687 •HR 1 RH (vii) The approximately 55.01 acres 1 depicted as “Parcel 18”. 2 (E) On the map entitled “Washington 3 County Water Conservancy District Land Con- 4 veyance” and dated March 27, 2025, the fol- 5 lowing parcels: 6 (i) The approximately 35.955036 7 acres depicted as “Parcel 01”. 8 (ii) The approximately 22.836384 9 acres depicted as “Parcel 02”. 10 (iii) The approximately 29.321031 11 acres depicted as “Parcel 04”. 12 (iv) The approximately 5.307719 13 acres depicted as “Parcel 05”. 14 (v) The approximately 5.256227 acres 15 depicted as “Parcel 06”. 16 (vi) The approximately 18.162944 17 acres depicted as “Parcel 07”. 18 (vii) The approximately 10.199554 19 acres</p>		
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	<p>depicted as "Parcel 08". 20 (viii) The approximately 32.490829 21 acres depicted as "Parcel 09". 22 (ix) The approximately 2.609287 23 acres depicted as "Parcel 10". 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00687 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 688 •HR 1 RH (x) The approximately 4.358646 acres 1 depicted as "Parcel 11". 2 (xi) The approximately 534.961903 3 acres depicted as "Parcel 12". 4 (xii) The approximately 0.213103 5 acres depicted as "Parcel 13". 6 (xiii) The approximately 2.977254 7 acres depicted as "Parcel 14". 8 (xiv) The approximately 13.315086 9 acres depicted as "Parcel 15". 10 (xv) The approximately 418.173711 11 acres depicted as "Parcel 16". 12 (xvi) The approximately 3.00085 13 acres depicted as "Parcel 17". 14 (xvii) The approximately 8.453333 15 acres depicted as "Parcel 18". 16 (xviii) The approximately 10.754291 17 acres depicted as "Parcel 19". 18 (xix) The approximately 3.067501 19 acres depicted as "Parcel 20". 20 (xx) The approximately 4.995197 21 acres depicted as "Parcel 21". 22 (xxi) The approximately 11.596129 23 acres depicted as "Parcel 22". 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00688 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 689 •HR 1 RH (xxii) The approximately 1 3,197.320604 acres depicted as “Parcel 2 23”. 3 (3) SECRETARY.—The term “Secretary” means 4 the Secretary of the Interior, acting through the Di- 5 rector of the Bureau of Land Management. 6 TITLE IX— COMMITTEE ON OVER- 7 SIGHT AND GOVERNMENT RE- 8 FORM 9</p>		
SEC. 90001. INCREASE IN FERS EMPLOYEE CONTRIBUTION	<p>10 REQUIREMENTS. 11 Section 8422(a)(3) of title 5, United States Code, is 12 amended— 13 (1) in subparagraph (A), by amending the table 14 to read as follows: 15 “Employee 7 January 1, 1987, to December 31, 1998. 7.25 January 1, 1999, to December 31, 1999. 7.4 January 1, 2000, to December 31, 2000. 7 January 1, 2001, to December 31, 2025. 8.8 January 1, 2026, to December 31, 2026. 10.6 After December 31, 2026. Congressional employee 7.5 January 1, 1987, to December 31, 1998. 7.75 January 1, 1999, to December 31, 1999. 7.9 January 1, 2000, to December 31, 2000. 7.5 January 1, 2001, to December 31, 2025. 9.3 January 1, 2026, to December 31, 2026. 11.1 After December 31, 2026. Member 7.5 January 1, 1987, to December 31, 1998. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00689 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 690 •HR 1 RH 7.75 January 1, 1999, to December 31, 1999. 7.9</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>January 1, 2000, to December 31, 2000. 8 January 1, 2001, to December 31, 2002. 7.5 January 1, 2003, to December 31, 2025. 9.3 January 1, 2026, to December 31, 2026. 11.1 After December 31, 2026. Law enforcement officer, Firefighter, member of the Capitol Police, member of the Supreme Court Police, or air traffic controller</p> <p>7.5 January 1, 1987, to December 31, 1998. 7.75 January 1, 1999, to December 31, 1999. 7.9 January 1, 2000, to December 31, 2000. 7.5 After December 31, 2000. Nuclear materials courier 7 January 1, 1987, to October 16, 1998. 7.5 October 17, 1998, to December 31, 1998. 7.75 January 1, 1999, to December 31, 1999. 7.9 January 1, 2000, to December 31, 2000. 7.5 After December 31, 2000. Customs and border protection officer 7.5 After June 29, 2008.”; and (2) in subparagraph (B), by amending the table 1 to read as follows: 2</p> <p>“Employee 9.3 January 1, 2013, to December 31, 2025. 9.95 January 1, 2026, to December 31, 2026. 10.6 After December 31, 2026. Congressional employee 9.3 January 1, 2013, to December 31, 2025. 9.95 January 1, 2026, to December 31, 2026. 10.6 After December 31, 2026. Member 9.3 January 1, 2013, to December 31, 2025. 9.95 January 1, 2026, to December 31, 2026. 10.6 After December 31, 2026. Law enforcement officer, Firefighter, member of the Capitol Police, mem-</p>		
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	ber of the Supreme Court Police, or air traffic controller 9.8 After December 31, 2012. Nuclear materials courier 9.8 After December 31, 2012. Customs and border protection officer 9.8 After December 31, 2012.”. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00690 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 691 •HR 1 RH		
SEC. 90002. ELIMINATION OF FERS ANNUITY SUPPLEMENT.	1 (a) IN GENERAL.—Section 8421(a) of title 5, United States Code, is amended— 3 (1) in paragraph (1), by inserting “separated 4 from service under section 8425” after “individual”; 5 and 6 (2) in paragraph (2), by inserting “separated 7 from service under section 8425” after “an indi- 8 vidual”. 9 (b) APPLICABILITY.— The amendments made by this 10 section shall not apply with respect to any individual enti- 11 tled to an annuity supplement under section 8421 of title 12 5, United States Code, prior to the date of the enactment 13 of this Act. 14	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 90003. HIGH-5 AVERAGE PAY FOR CALCULATING CSRS	15 AND FERS PENSION. 16 (a) CSRS.—Section 8331(4) of title 5, United States 17 Code, is amended to read as follows: 18 “(4) ‘average pay’ means— 19 “(A) except as provided under subpara- 20 graph (B), the largest annual rate resulting 21 from averaging an employee’s or Member’s 22 rates of basic pay in effect over any 3 consecu- 23 tive years of creditable	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>service or, in the case of 24 an annuity under subsection (d) or (e)(1) of 25 section 8341 of this title based on service of 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00691 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 692 •HR 1 RH less than 3 years, over the total service, with 1 each rate weighted by the time it was in effect; 2 and 3 “(B) with respect to an employee or Mem- 4 ber who retires on or after January 1, 2027, 5 other than an individual entitled to an annuity 6 under subsection (c) or (e) of section 8336, the 7 largest annual rate resulting from averaging an 8 employee’s or Member’s rates of basic pay in ef- 9 fect over any 5 consecutive years of creditable 10 service or, in the case of an annuity under sub- 11 section (d) or (e)(1) of section 8341 of this title 12 based on service of less than 5 years, over the 13 total service, with each rate weighted by the 14 time it was in effect;”. 15 (b) FERS.—Section 8401(3) of title 5, United States 16 Code, is amended to read as follows: 17 “(3) the term ‘average pay’ means— 18 “(A) except as provided under subpara- 19 graph (B), the largest annual rate resulting 20 from averaging an employee’s or Member’s 21 rates of basic pay in effect over any 3 consecu- 22 tive years of service or, in the case of an annu- 23 ity under</p>		
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this chapter based on service of less
24 VerDate Sep 11 2014 02:44 May
21, 2025 Jkt 059200 PO 00000 Frm
00692 Fmt 6652 Sfmt 6201
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DSK7ZCZBW3PROD with \$\$_JOB
693 •HR 1 RH than 3 years, over
the total service, with each 1 rate
weighted by the period it was in
effect; and 2 “(B) with respect to an
employee or Mem- 3 ber who
retires on or after January 1, 2027,
4 other than an individual entitled
to an annuity 5 under subsection
(d) or (e) of section 8412, the 6
largest annual rate resulting from
averaging the 7 employee’s or
Member’s rates of basic pay in ef- 8
fect over any 5 consecutive years of
service or, 9 in the case of an
annuity under this chapter 10
based on service of less than 5
years, over the 11 total service,
with each rate weighted by the pe-
12 riod it was in effect;”. 13 (c)
CONFORMING AMENDMENT.—
Section 302(a) of 14 the Federal
Employee’s Retirement System Act
of 1986 15 (5 U.S.C. 8331 note) is
amended by striking paragraph 16
(6) and inserting the following: 17
“(6)(A) For purposes of any
computation under 18 paragraph
(4) or (5), the average pay to be
used 19 shall be— 20 “(i) except
as provided under clause (ii), 21
the largest annual rate resulting
from averaging 22 the individual’s
rates of basic pay in effect over 23
any 3 consecutive years of
creditable service or, 24 in the case

	<p>of an annuity based on service of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00693 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 694 •HR 1 RH less than 3 years, over the total period of serv- 1 ice so creditable, with each rate weighted by the 2 period it was in effect; and 3 “(ii) with respect to an individual who re- 4 tires on or after January 1, 2027, other than 5 an individual entitled to an annuity under sub- 6 section (d) or (e) of section 8412 of title 5, 7 United States Code, the largest annual rate re- 8 sulting from averaging the individual’s rates of 9 basic pay in effect over any 5 consecutive years 10 of creditable service or, in the case of an annu- 11 ity based on service of less than 5 years, over 12 the total period of service so creditable, with 13 each rate weighted by the period it was in ef- 14 fect. 15 “(B) For purposes of subparagraph (A), service 16 shall be considered creditable if it would be consid- 17 ered creditable for purposes of determining average 18 pay under chapter 83 or 84 of title 5, United States 19 Code.”. 20</p>		
SEC. 90004. ELECTION FOR AT-WILL EMPLOYMENT AND	<p>21 LOWER FERS CONTRIBUTIONS FOR NEW FED- 22 ERAL CIVIL SERVICE HIRES. 23 (a) ELECTION.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00694 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 695 •HR 1 RH (1) IN GENERAL.— Subchapter I of chapter 33 1 of title 5, United States Code, is amended by adding 2 at the end the following: 3 “§ 3330g. Election for at-will employment and lower 4 FERS contributions 5 “(a) ELECTION.— 6 “(1) IN GENERAL.—Not later than the last day 7 of the probationary period (if any) for an individual 8 initially appointed to a covered position after the 9 date of the enactment of this section, such individual 10 may make an irrevocable election to be employed on 11 an at-will basis, subject to the requirements of this 12 section. 13 “(2) FAILURE TO MAKE ELECTION.—An indi- 14 vidual who does not make the election under para- 15 graph (1) shall be subject to the requirements of 16 section 8422(a)(3)(D). 17 “(b) AT-WILL EMPLOYMENT.— Notwithstanding any 18 other provision of law, including chapters 43 and 75 of 19 this title, any individual who makes an affirmative election 20 under subsection (a)(1) shall— 21 “(1) be considered an at-will employee; and 22 “(2) may be subject to an adverse action up to 23 and including removal, without notice or right to ap- 24 peal, by the head of the agency at which the indi- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00695 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 696 •HR 1 RH vidual is employed for good cause, bad cause, or no 1 cause at all. 2 “(c) APPLICATION OF OTHER LAWS.—Notwith- 3 standing any other requirement of this section, this section 4 shall not be construed to reduce, extinguish, or otherwise 5 effect any right or remedy available to any individual who 6 elects to be an at-will employee under subsection (a)(1) 7 under any of the following provisions of law: 8 “(1) The protections relating to prohibited per- 9 sonnel practices (as that term is defined in section 10 2302). 11 “(2) The Congressional Accountability Act of 12 1995, in the case of employees of the legislative 13 branch who are subject to this section. 14 “(d) COVERED POSITION.—In this section, the term 15 ‘covered position’— 16 “(1) means— 17 “(A) any position in the competitive serv- 18 ice; 19 “(B) a career appointee position in the 20 Senior Executive Service; 21 “(C) a position in the excepted service; and 22 “(2) does not include any position— 23 “(A) excepted from the competitive service 24 because of its confidential, policy-determining, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00696 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 697 •HR 1 RH policy-making, or</p>		
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	<p>policy-advocating character; 1 or 2 “(B) excluded from the coverage of section 3 2302 (by operation of subsection (a)(2)(B) of 4 such section) or chapter 75.”. 5 (2) CLERICAL AMENDMENT.—The table of sec- 6 tions for such subchapter is amended by adding 7 after the item relating to section 3330f the fol- 8 lowing: 9 “3330g. Election for at-will employment and lower FERS contributions.”. (b) INCREASE IN FERS CONTRIBUTIONS.—Section 10 8422(a) of title 5, United States Code, is amended by add- 11 ing at the end the following: 12 “(D) The applicable percentage under this 13 paragraph for civilian service by any individual 14 who elects not to be employed on an at-will 15 basis under section 3330g shall be equal to the 16 percentage required under subparagraph (C), 17 increased by 5 percentage points.”. 18 (c) APPLICATION.—This section and the amendments 19 made by this section shall apply to individuals initially ap- 20 pointed to positions in the civil service subject to such sec- 21 tion and amendments appointed on or after the date of 22 the enactment of this Act. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00697 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 698 •HR 1 RH</p>		
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<p>SEC. 90005. FILING FEE FOR MERIT SYSTEMS PROTECTION</p>	<p>1 BOARD CLAIMS AND APPEALS. 2 (a) IN GENERAL.—Section 7701 of title 5, United States Code, is amended— 4 (1) in redesignating subsection (k) as sub- 5 section (l); and 6 (2) by inserting after subsection (j) the following: 8 “(k)(1) The Board shall establish and collect a filing 9 fee to be paid by any employee, former employee, or appli- 10 cant for employment filing a claim or appeal with the 11 Board under this title, or under any other law, rule, or 12 regulation, consistent with the requirements of this sub- 13 section. 14 “(2) The filing fee under paragraph (1) shall— 15 “(A) be in an amount equal to the filing fee for 16 a civil action, suit, or proceeding under section 17 1914(a) of title 28; 18 “(B) be paid on the date the individual submits 19 a claim or appeal to the Board; and 20 “(C) if the individual is the prevailing party 21 under such claim or appeal, be returned to such in- 22 dividual. 23 “(3) The filing fee under this subsection shall not be 24 required for any— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00698 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 699 •HR 1 RH “(A) action brought by the Special Counsel 1 under section 1214, 1215, or 1216; or 2 “(B) any claim or appeal of a prohibited per- 3 sonnel practice described in section 2302(b)(8) or</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>4 2302(b)(9)(A)(i), (B), (C), or (D) or in section 5 1221. 6 “(4) On the date that a claim or appeal with respect 7 to which the individual is not the prevailing party has not 8 been appealed and is no longer appealable because the 9 time for taking an appeal has expired, or which has been 10 appealed under section 7703 and the appeals process for 11 which is completed, the fee collected under paragraph (1) 12 shall, except as provided in paragraph (2)(C), be deposited 13 into the miscellaneous receipts of the Treasury.”. 14 (b) APPLICATION.—The fee required under the 15 amendment made by subsection (a) shall apply to any 16 claim or appeal filed with the Merit Systems Protection 17 Board after the date that is 3 months after the date of 18 the enactment of this section. 19</p>		
SEC. 90006. FEHB PROTECTION.	<p>20 (a) FEHB IMPROVEMENTS.— 21 (1) DEFINITIONS.—In this subsection: 22 (A) DIRECTOR.—The term “Director” 23 means the Director of the Office of Personnel 24 Management. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00699 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 700 •HR 1 RH (B) EMPLOYING OFFICE.—The term “em- 1 plying office” has the meaning given the term 2 in section 890.101(a) of title 5, Code of Federal 3 Regulations, or any successor</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>regulation. 4 (C) HEALTH BENEFITS PLAN; MEMBER OF 5 FAMILY.—The terms “health benefits plan” and 6 “member of family” have the meanings given 7 those terms in section 8901 of title 5, United 8 States Code. 9 (D) INSPECTOR GENERAL.—The term “In- 10 spector General” means the Inspector General 11 of the Office of Personnel Management. 12 (E) OPEN SEASON.—The term “open sea- 13 son” means an open season described in section 14 890.301(f) of title 5, Code of Federal Regula- 15 tions, or any successor regulation. 16 (F) PROGRAM.—The term “Program” 17 means the health insurance programs carried 18 out under chapter 89 of title 5, United States 19 Code, including the program carried out under 20 section 8903c of that title. 21 (G) QUALIFYING LIFE EVENT.—The term 22 “qualifying life event” has the meaning given 23 the term in section 892.101 of title 5, Code of</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00700 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 701 •HR 1 RH Federal Regulations, or any successor regula- 1 tion. 2</p> <p>(2) VERIFICATION REQUIREMENTS.— 3 (A) IN GENERAL.—Not later than 1 year 4 after the date of the enactment of this Act, the 5 Director shall issue regulations and implement 6 a process to verify— 7 (i) the</p>	
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	<p>veracity of any qualifying life 8 event through which an enrollee in the 9 Program seeks to add a member of family 10 with respect to the enrollee to a health 11 benefits plan under the Program; and 12 (ii) that, when an enrollee in the Pro- 13 gram seeks to add a member of family 14 with respect to the enrollee to the health 15 benefits plan of the enrollee under the Pro- 16 gram, including during any open season, 17 the individual so added is a qualifying 18 member of family with respect to the en- 19 rollee. 20 (B) RECORD RETENTION.—The process 21 implemented under subparagraph (A) shall re- 22 quire the records used for a verification de- 23 scribed in such subparagraph under such proc- 24 ess with respect to an individual enrolled in a 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00701 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 702 •HR 1 RH health benefits plan under the Program to be 1 provided to the Office of Personnel Manage- 2 ment and retained by the Office of Personnel 3 Management until the expiration of a six-year 4 period beginning after the date of such 5 verification in which such individual is not en- 6 rolled in a health benefits plan under the Pro- 7 gram. 8 (3) FRAUD RISK ASSESSMENT.—In any fraud 9 risk assessment conducted</p>		
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	<p>with respect to the Pro- 10 gram on or after the date of the enactment of this 11 Act, the Director shall include an assessment of in- 12 dividuals who are enrolled in, or covered under, a 13 health benefits plan under the Program even though 14 those individuals are not eligible to be so enrolled or 15 covered. 16 (4) FAMILY MEMBER ELIGIBILITY 17 VERIFICATION AUDIT.— 18 (A) IN GENERAL.— During the 5-year pe- 19 riod beginning 1 year after the date of the en- 20 actment of this Act, the Director, in coordina- 21 tion with the head of each employing office, 22 shall conduct a comprehensive audit regarding 23 members of family who are covered under an</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00702 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 703 •HR 1 RH enrollment in a health benefits plan under the 1 Program. 2 (B) CONTENTS.—In conducting an audit 3 required by subparagraph (A), the Director, in 4 coordination with the head of each employing 5 office, shall review marriage certificates, birth 6 certificates, and other appropriate documents 7 that are necessary to determine eligibility to en- 8 roll in a health benefits plan under the Pro- 9 gram. 10 (C) RECORD RETENTION.—All records per- 11 taining to the eligibility of an individual to be 12 enrolled in,</p>	
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	<p>or covered under, a health benefits plan under the Program obtained by the Director or the head of the relevant employing office in the audit required by subparagraph (A) shall be retained by the Office of Personnel Management until the expiration of a six-year period beginning after the date of such audit in which such individual is not enrolled in, or covered under, a health benefits plan under the Program. (D)</p> <p>REFERRAL TO INSPECTOR GENERAL.—The Director shall refer any instances of individuals enrolled in, or covered under, a</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00703 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 704 •HR 1 RH health benefits plan under the Program who are not eligible to be so enrolled or covered that are identified in the audit required by subparagraph (A) to the Inspector General. (5)</p> <p>DISENROLLMENT OR REMOVAL.—(A) IN GENERAL.—Not later than 6 months after the date of the enactment of this Act, the Director shall develop a process by which any individual enrolled in, or covered under, a health benefits plan under the Program who is not eligible to be so enrolled or covered shall be disenrolled or removed from enrollment in a health benefits plan</p>		
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	<p>under the 13 Program. 14 (B) NOTIFY INSPECTOR GENERAL.— The 15 Director shall notify the Inspector General of 16 each individual disenrolled or removed from en- 17 rollment in a health benefits plan under the 18 Program under the process developed under 19 subparagraph (A). 20 (b) EARNED BENEFITS AND HEALTHCARE ADMINIS- 21 TRATIVE SERVICES ASSOCIATED OVERSIGHT AND AUDIT 22 FUNDING.— 23 (1) IN GENERAL.— Section 8909(a)(2) of title 24 5, United States Code, is amended by striking “Con- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00704 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 705 •HR 1 RH gress.” and inserting “Congress, except that the 1 amounts authorized under subsection (b)(2) for the 2 Office shall not be subject to the limitations that 3 may be specified annually by Congress.”. 4 (2) OVERSIGHT.—Section 8909(b) of title 5, 5 United States Code, is amended— 6 (A) by redesignating paragraph (2) as 7 paragraph (5); and 8 (B) by inserting after paragraph (1) the 9 following: 10 “(2) In addition to the funds provided under 11 paragraph (1), amounts of all contributions shall be 12 available for the Office to develop, maintain, and 13 conduct ongoing eligibility verification and</p>		
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	<p>oversight 14 over the enrollment and eligibility systems with re- 15 spect to benefits under this chapter, including the 16 Postal Service Health Benefits Program under section 8903c. Amounts for the Office under this paragraph shall not be available in excess of the following amounts in the following fiscal years: 20 “(A) In fiscal year 2026, \$36,792,000. 21 “(B) In fiscal year 2027, \$44,733,161. 22 “(C) In fiscal year 2028, \$50,930,778. 23 “(D) In fiscal year 2029, \$54,198,238. 24 “(E) In fiscal year 2030, \$54,855,425. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00705 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 706 •HR 1 RH “(F) In fiscal year 2031, \$56,062,244. 1 “(G) In fiscal year 2032, \$57,295,613. 2 “(H) In fiscal year 2033, \$58,556,117. 3 “(I) In fiscal year 2034, \$59,844,351. 4 “(J) In fiscal year 2035 and each fiscal year thereafter, the amount equal to the dollar limit for the immediately preceding fiscal year, increased by 2.2. percent. 8 “(3) In fiscal year 2026, \$80,000,000, to be derived from all contributions and to remain available until expended, shall be available for the Office to conduct the audit required under section 90006(a)(4) of the Act titled ‘An Act to provide for reconciliation pursuant to title II of H. Con. Res.</p>		
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	<p>14 14'. Of such amount, the Office may transfer funds 15 as the Director of the Office determines necessary to 16 an employing office (as that term is defined in sec- 17 tion 890.101(a) of title 5, Code of Federal Regula- 18 tions, or any successor regulation) in order to con- 19 duct the required audit.</p> <p>20 “(4) Amounts of all contributions shall be avail- 21 able for the Office of Personnel Management Office 22 of the Inspector General to conduct oversight associ- 23 ated with activities under this chapter (including the 24 Postal Service Health Benefits Program under sec- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00706 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 707 •HR 1 RH tion 8903c), including activities associated with en- 1 rollment and eligibility in these programs and any 2 associated audit activities as required under section 3 90006 of the Act titled ‘An Act to provide for rec- 4 onciliation pursuant to title II of H. Con. Res. 14’. 5 Amounts for the Office of the Inspector General 6 under this paragraph shall not be available in excess 7 of the following amounts in the following fiscal 8 years: 9 “(A) In fiscal year 2026, \$5,090,278. 10 “(B) In fiscal year 2027 and each fiscal 11 year thereafter, the amount equal to the dollar 12 limit for the immediately</p>		
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	preceding fiscal year, 13 increased by 2.2 percent.”. 14 TITLE X— COMMITTEE ON 15 TRANSPORTATION AND IN- 16 FRASTRUCTURE 17		
SEC. 100001. COAST GUARD ASSETS NECESSARY TO SECURE	18 THE MARITIME BORDER AND INTERDICT MI- 19 GRANTS AND DRUGS. 20 (a) IN GENERAL.—For the purpose of the acquisi- 21 tion, sustainment, improvement, and operation of United 22 States Coast Guard assets, in addition to amounts other- 23 wise made available, there is appropriated to the Com- 24 mandant of the Coast Guard for fiscal year 2025, out of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00707 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 708 •HR 1 RH any money in the Treasury not otherwise appropriated, 1 to remain available until September 30, 2029— 2 (1) \$571,500,000 for fixed wing aircraft and 3 spare parts, training simulators, support equipment, 4 and program management for such aircraft; 5 (2) \$1,283,000,000 for rotary wing aircraft and 6 spare parts, training simulators, support equipment, 7 and program management for such aircraft; 8 (3) \$140,000,000 for long-range unmanned air- 9 craft systems and base stations, support equipment, 10 and program management for such systems; 11 (4) \$4,300,000,000 for Offshore Patrol Cutters 12 and spare parts and	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>program management for such 13 Cutters; 14 (5) \$1,000,000,000 for Fast Response Cutters 15 and spare parts and program management for such 16 Cutters; 17 (6) \$4,300,000,000 for Polar Security Cutters 18 and spare parts and program management for such 19 Cutters; 20 (7) \$4,978,000,000 for Arctic Security Cutters 21 and domestic icebreakers and spare parts and pro- 22 gram management for such Cutters and icebreakers; 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00708 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 709 •HR 1 RH (8) \$3,154,500,000 for design, planning, engi- 1 neering, construction of, and program management 2 for shoreside infrastructure, of which— 3 (A) \$400,000,000 is provided for hangers 4 and maintenance and crew facilities for the 5 fixed wing aircraft for which funds are appro- 6 priated under paragraph (1) and rotary wing 7 aircraft for which funds are appropriated under 8 paragraph (2); 9 (B) \$2,329,500,000 is provided for 10 homeports for the Cutters for which funds are 11 appropriated under paragraphs (4), (5), (6), 12 and (7), National Security Cutters, and other 13 Fast Response Cutters; and 14 (C) \$425,000,000 is provided for design, 15 planning, engineering,</p>		
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	<p>construction of, and pro- 16 gram management for enlisted boot camp bar- 17 racks, multi-use training centers, and other re- 18 lated facilities; 19 (9) \$1,300,000,000 for aviation, cutter, shore- 20 side facility depot maintenance, and C5I service 21 maintenance, of which \$500,000,000 is provided to 22 acquire, procure, or construct a floating dry dock 23 under subsection (b) and conduct channel dredging 24 necessary to allow Cutters for which funds are ap- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00709 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 710 •HR 1 RH appropriated under paragraph (4) and National Secu- 1 rity Cutters to be maintained and repaired in such 2 dry dock; and 3 (10) \$180,000,000 for equipment and services 4 for maritime domain awareness, of which 5 \$75,000,000 is provided to contract the services of, 6 acquire, or procure autonomous maritime systems. 7 (b) REQUIREMENTS.— 8 (1) IN GENERAL.—Except as provided in para- 9 graph (2), the Commandant may not acquire, pro- 10 cure, or construct a floating dry dock for the Coast 11 Guard Yard with amounts appropriated under sub- 12 section (a). 13 (2) PERMISSIBLE ACQUISITION, PROCUREMENT, 14 OR CONSTRUCTION METHODS.— Notwithstanding 15 paragraph (1)</p>		
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	<p>of this subsection and section 1105(a) 16 of title 14, United States Code, the Commandant 17 may, through September 30, 2030— 18 (A) provide for an entity other than the 19 Coast Guard to contract for the acquisition, 20 procurement, or construction of a floating dry 21 dock by contract, purchase, or other agreement; 22 (B) construct a floating dry dock at the 23 Coast Guard Yard; or 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00710 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 711 •HR 1 RH (C) acquire or procure a commercially 1 available floating dry dock. 2 (3) FLOATING DRY DOCK DEFINED.—In this 3 section, the term “floating dry dock” means equip- 4 ment that is— 5 (A) documented under chapter 121 of title 6 46, United States Code; and 7 (B) capable of meeting the lifting and 8 maintenance requirements of an Offshore Pa- 9 trol Cutter or a National Security Cutter. 10 (c) LIMITATION.—Not more than 15 percent of the 11 amounts provided in paragraph (9) of subsection (a) shall 12 be available for design, planning, and engineering of the 13 facilities described in such paragraph. 14 (d) APPLICATION.—In carrying out acquisitions or 15 procurements for which funds are appropriated under sub- 16 section (a), sections</p>		
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	<p>1131, 1132, and 1133 of title 14, 17 United States Code, shall not apply. 18 (e) ENTITY OTHER THAN THE COAST GUARD.—Not- 19 withstanding section 1105(a) of title 14, United States 20 Code, in carrying out acquisition, procurement, or con- 21 struction of Arctic Security Cutters or domestic ice- 22 breakers for which funds are appropriated under sub- 23 section (a)(7), the Commandant may provide for an entity 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00711 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 712 •HR 1 RH other than the Coast Guard to contract for such acquisi- 1 tion, procurement, or construction. 2 (f) COMPLIANCE WITH APPLICABLE REPORTING RE- 3 QUIREMENTS.—None of the amounts provided in— 4 (1) this section may be obligated or expended 5 during any fiscal year in which the Commandant is 6 not compliant with sections 5102 and 5103 (exclud- 7 ing section 5103(e)) of title 14, United States Code; 8 and 9 (2) paragraphs (1) and (2) of subsection (a) 10 may be obligated or expended until the Commandant 11 provides the report required under section 11217 of 12 the James M. Inhofe National Defense Authoriza- 13 tion Act for Fiscal Year 2023 (Public Law 117-263) 14 to the Committee on Transportation and Infrastruc-</p>		
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	<p>15 ture of the House of Representatives and the Com- 16 mittee on Commerce, Science, and Transportation of 17 the Senate.</p> <p>18 (g) NOTIFICATION REQUIREMENT.—The Com- 19 mandant shall notify the Committee on Transportation 20 and Infrastructure of the House of Representatives and 21 the Committee on Commerce, Science, and Transportation 22 of the Senate not less than 1 week prior to taking any 23 procurement actions impacting estimated costs or 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00712 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 713 •HR 1 RH timelines for acquisitions or procurements funded with 1 amounts appropriated under this section. 2</p> <p>(h) EXPENDITURE PLAN.—Not later than 90 days 3 after the date of enactment of this Act, the Commandant 4 shall submit to the Committee on Transportation and In- 5 frastructure of the House of Representatives and the Com- 6 mittee on Commerce, Science, and Transportation of the 7 Senate a detailed expenditure plan, including projected 8 project timelines for each acquisition and procurement 9 funded under this section and a list of project locations 10 to be funded under paragraphs (8) and (9) of subsection 11 (a). 12 (i)</p>		
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	<p>EXCEPTION.—If the President authorizes an ex- 13 ception under section 1151(b) of title 14, United States 14 Code, for any Coast Guard vessel, or the hull or super- 15 structure of such vessel for which funds are appropriated 16 under paragraphs (4) through (7) of subsection (a), no 17 such funds shall be obligated until the President submits 18 to the Committee on Transportation and Infrastructure 19 of the House of Representatives and the Committee on 20 Commerce, Science, and Transportation of the Senate a 21 written explanation of the circumstances requiring such 22 an exception in the national security interest, including— 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00713 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 714 •HR 1 RH (1) a confirmation that there are insufficient 1 qualified United States shipyards to meet the na- 2 tional security interest without such exception; and 3 (2) actions taken by the President to enable 4 qualified United States shipyards to meet national 5 security requirements prior to the issuance of such 6 an exception. 7</p>		
SEC. 100002. CHANGES TO MANDATORY BENEFITS PRO-	<p>8 GRAMS TO ALLOW SELECTED RESERVE OR- 9 DERS FOR PREPLANNED MISSIONS TO SE- 10 CURE MARITIME BORDERS AND INTERDICT 11 PERSONS AND</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DRUGS. 12 (a) IN GENERAL.— Subchapter I of chapter 37 of title 13 14, United States Code, is amended by adding at the end 14 the following: 15 “§ 3715. Selected reserve: order to active duty for 16 preplanned missions in support of the ac- 17 tive component 18 “(a) AUTHORITY.—When the Commandant deter- 19 mines that it is necessary to augment the active forces 20 for a preplanned mission in support of Coast Guard re- 21 quirements, the Commandant may, subject to subsection 22 (b), order any member of the Selected Reserve, without 23 the consent of the member, to active duty for not more 24 than 365 consecutive days. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00714 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 715 •HR 1 RH “(b) LIMITATIONS.—Members of the Selected Re- 1 serve may be ordered to active duty under this section only 2 if— 3 “(1) the manpower and associated costs of such 4 active duty are specifically included and identified in 5 the materials submitted to Congress by the Sec- 6 retary of the department in which the Coast Guard 7 is operating, in support of the budget for the fiscal 8 year or years in which such members are anticipated 9 to be ordered to active duty; and 10 “(2) the budget</p>		
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	<p>information on such costs in- 11 cludes a description of the mission for which such 12 members are anticipated to be ordered to active duty 13 and the anticipated length of time of the order of 14 such members to active duty on an involuntary 15 basis. 16 “(c) EXCLUSION FROM STRENGTH LIMITATIONS.— 17 Members of the Selected Reserve ordered to active duty 18 under this section shall not be counted in computing au- 19 thorized strength in members on active duty or the total 20 number of members in grade under this title or any other 21 law. 22 “(d) TERMINATION OF DUTY.— Whenever any mem- 23 ber of the Selected Reserve is ordered to active duty under 24 subsection (a), such service may be terminated— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00715 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 716 •HR 1 RH “(1) by order of the Commandant; or 1 “(2) by law. 2 “(e) CONSIDERATIONS FOR INVOLUNTARY ORDER TO 3 ACTIVE DUTY.—In determining which members of the Se- 4 lected Reserve will be ordered to duty without their con- 5 sent under subsection (a), appropriate consideration shall 6 be given to— 7 “(1) the length and nature of previous service, 8 to assure such sharing of exposure to hazards as</p>		
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	<p>na- 9 tional security and military requirements will reason- 10 ably allow; 11 “(2) the frequency of assignments during serv- 12 ice career; 13 “(3) family responsibilities; and 14 “(4) employment necessary to maintain the na- 15 tional health, safety, or interest. 16 “(f) POLICIES AND PROCEDURES.—The Com- 17 mandant may prescribe policies and procedures to carry 18 out this section, including on determinations with respect 19 to orders to active duty under subsection (e).”. 20 (b) CLERICAL AMENDMENT.—The analysis for chap- 21 ter 37 of title 14, United States Code, is amended by in- 22 serting after the item relating to section 3714 the fol- 23 lowing: 24 “3715. Selected reserve: order to active duty for preplanned missions in support of the active component”. VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00716 Fmt 6652 Sfmt 6211 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>717 •HR 1 RH (c) DEFINITIONS.—Section 3301(1)(B) of title 38, 1 United States Code is amended by striking “section 712 2 of title 14.” and inserting “section 3713 or 3715 of title 3 14.”. 4 (d) REEMPLOYMENT RIGHTS OF PERSONS WHO 5 SERVE IN THE UNIFORMED SERVICES.—Section 6 4312(c)(4)(A) of title 38, United States Code is amended 7 by striking “712 of title 14;” and</p>		
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	<p>inserting “section 3713 8 or 3715 of title 14;”. 9 (e) MEDICAL AND DENTAL CARE FOR MEMBERS AND 10 CERTAIN FORMER MEMBERS.—Section 1074(d)(2) of 11 title 10, United States Code is amended by inserting “, 12 or section 3715 of title 14,” after “section 101(a)(13)(B) 13 of this title”. 14 (f) HEALTH BENEFITS.—Section 1145(a)(2)(B) of 15 title 10, United States Code is amended by inserting “, 16 or section 3715 of title 14,” after “section 101(a)(13)(B) 17 of this title”. 18 (g) AGE AND SERVICE REQUIREMENTS.—Section 19 12731(f)(2)(B)(i) of title 10, United States Code is 20 amended by inserting “, or section 3715 of title 14,” after 21 “section 101(a)(13)(B) of this title”. 22</p>		
SEC. 100003. VESSEL TONNAGE DUTIES.	<p>23 Section 60301 of title 46, United States Code, is 24 amended— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00717 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 718 •HR 1 RH (1) in subsection (a) by striking “, for fiscal 1 years 2006 through 2010, and 2 cents per ton, not 2 to exceed a total of 10 cents per ton per year, for 3 each fiscal year thereafter,”; and 4 (2) in subsection (b) by striking “, for fiscal 5 years 2006 through 2010, and 6 cents per ton, not 6 to exceed a total of 30 cents per ton per year, for 7 each fiscal year thereafter,”. 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

<p>SEC. 100004. REGISTRATION FEE ON MOTOR VEHICLES.</p>	<p>9 (a) IN GENERAL.—Chapter 1 of title 23, United 10 States Code, is amended by adding at the end the following: 12 “§ 180. Registration fee on motor vehicles. 13 “(a) IN GENERAL.—The Administrator of the Federal Highway Administration shall impose for each year 15 the following registration fee amounts on the owner of a 16 vehicle registered for operation by a State motor vehicle 17 department: 18 “(1) \$250 for a covered electric vehicle. 19 “(2) \$100 for a covered hybrid vehicle. 20 “(b) WITHHOLDING OF FUNDS FOR NONCOMPLIANCE.—The Administrator shall withhold, from amounts 22 required to be apportioned to any State under section 23 104(b), an amount equal to 125 percent to the amount 24 required to be remitted under subsection (c)(2). The Administrator shall withhold, from amounts 22 required to be apportioned to any State under section 23 104(b), an amount equal to 125 percent to the amount 24 required to be remitted under subsection (c)(2). The Administrator shall withhold the amount on the first day of 1 each fiscal year beginning after September 30, 2026, in 2 which the State does not meet the requirements of subsection (c). 4 “(c) COLLECTION AND REMITTANCE OF FEE.— 5 “(1) COLLECTION OF FEE.—A State motor vehicle department shall— 7 “(A) incorporate the</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>collection of the fees 8 established under subsection (a) into the vehicle 9 registration and renewal processes administered 10 by such department, so long as such fees are 11 imposed for each year in which the fees are re- 12 quired; or 13 “(B) obtain approval from the Adminis- 14 trator to establish an alternate means of com- 15 pliance for the collection of such fees that is ac- 16 ceptable to the Administrator. 17 “(2)</p> <p>REMITTANCE OF FEE.—Not later than 30 18 days after the last day of each month, a State motor 19 vehicle department shall remit to the Administrator 20 the balance of the total fee amounts collected under 21 this section in the preceding month less the portion 22 reserved for administrative expenses under sub- 23 section (e).</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00719 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 720 •HR 1 RH “(d) FEE</p> <p>ASSESSMENT.—The amounts specified in 1 subsection (a) shall be increased on an annual basis to 2 account for the rate of inflation each fiscal year in accord- 3 ance with the Consumer Price Index for All Urban Con- 4 sumers of the Bureau of Labor Statistics. 5 “(e)</p> <p>ADMINISTRATIVE EXPENSES.—In any fiscal 6 year in which a State is in compliance with this section, 7 such State may retain an amount</p>		
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	<p>not to exceed 1 percent 8 of the total fees collected under this section for adminis- 9 trative expenses. 10 “(f) APPLICABILITY OF FEES.—The fees imposed 11 under paragraphs (1) and (2) of subsection (a) shall ter- 12 minate on October 1, 2035. 13 “(g) DEFINITIONS.—In this section: 14 “(1) COVERED ELECTRIC VEHICLE.—The term 15 ‘covered electric vehicle’ means a covered motor vehi- 16 cle with an electric motor as the sole means of pro- 17 pulsion of such vehicle. 18 “(2) COVERED MOTOR VEHICLE.—The term 19 ‘covered motor vehicle’ has the meaning given the 20 term ‘motor vehicle’ under section 154(a) but ex- 21 cludes a motor vehicle that is a covered farm vehicle 22 or commercial motor vehicle (as such terms are de- 23 fined in section 390.5 of title 49, Code of Federal 24 Regulations). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00720 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 721 •HR 1 RH “(3) COVERED HYBRID VEHICLE.—The term 1 ‘covered hybrid vehicle’ means a covered motor vehi- 2 cle propelled by a combination of an electric motor 3 and an internal combustion engine or other power 4 source and components thereof.”. 5 (b) IMPLEMENTATION OF CERTAIN PROCESSES.— 6 (1) IMPLEMENTATION.—The</p>		
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	<p>Administrator of 7 the Federal Highway Administration shall provide 8 grants to State motor vehicle departments to imple- 9 ment a process to carry out section 180 of title 23, 10 United States Code. 11 (2) FUNDING.—Out of any money in the Treas- 12 ury not otherwise appropriated, \$104,000,000 is to 13 remain available until September 30, 2029, begin- 14 ning in the first fiscal year following the date of en- 15 actment of this Act, for grants under paragraph (1). 16 (3) ELIGIBLE AMOUNTS.—Each State motor ve- 17 hicle department may receive not more than 18 \$2,000,000 under this subsection. 19 (c) REGULATIONS.—The Administrator shall issue 20 such regulations and guidance as are necessary to— 21 (1) carry out section 180 of title 23, United 22 States Code (as added by this Act); and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00721 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 722 •HR 1 RH (2) establish a process for the timely and accu- 1 rate remittance of fees collected under such section 2 through an electronic method. 3 (d) REPORT.—Not later than 2 years after the date 4 of enactment of this Act, the Administrator shall submit 5 to the Committee on Transportation and Infrastructure 6 of the House of Representatives</p>		
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	and the Committee on 7 Environment and Public Works of the Senate a report on 8 the status of the implementation of section 180 of title 9 23, United States Code (as added by this Act). 10 (e) CLERICAL AMENDMENT.—The analysis for chap- 11 ter 1 of title 23, United States Code, is amended by add- 12 ing at the end the following: 13 “180. Registration fee on motor vehicles.”.		
SEC. 100005. DEPOSIT OF REGISTRATION FEE ON MOTOR	14 VEHICLES. 15 Any amounts accrued pursuant to section 180 of title 16 23, United States Code (as added by this Act), shall be 17 deposited into the Highway Trust Fund. 18	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 100006. MOTOR CARRIER DATA.	19 (a) PUBLIC CONFIRMATION OF AUTHORIZED MOTOR 20 CARRIERS.—There is appropriated \$5,000,000 to the Ad- 21 ministrator of the Federal Motor Carrier Safety Adminis- 22 tration to establish a public website to present data on 23 motor carriers, as such term is defined in section 13102 24 of title 49, United States Code, in a manner that indicates 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00722 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 723 •HR 1 RH whether each motor carrier meets or does not meet all Ad- 1 ministration operating requirements, including by dis- 2 playing 1 of the following statements for each motor car- 3 rier: 4 (1) “This motor carrier	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>meets Federal Motor 5 Carrier Safety Administration operating require- 6 ments and is authorized to operate on the nation's 7 roadways.". 8 (2) "This motor carrier does not meet Federal 9 Motor Carrier Safety Administration operating re- 10 quirements and is not authorized to operate on the 11 nation's roadways.". 12 (b) USAGE FEE.— The Administrator shall assess an 13 annual fee of \$100 on each person seeking access to the 14 website established under subsection (a). In each fiscal 15 year through fiscal year 2033, monies collected under this 16 subsection shall be— 17 (1) credited to the account in the Treasury 18 from which the Administrator incurs expenses for 19 establishing, maintaining, and updating the website 20 required to be established under subsection (a); and 21 (2) available for establishing, maintaining, and 22 updating such website without further appropriation. 23 (c) DETERMINATION.—A broker, freight forwarder, 24 or household goods freight forwarder, as such terms are 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00723 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 724 •HR 1 RH defined in section 13102 of title 49, United States Code, 1 that uses the website established under subsection (a) to</p>		
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	<p>2 ensure that a motor carrier engaged by such broker, 3 freight forwarder, or household goods freight forwarder 4 meets Federal Motor Carrier Safety Administration oper- 5 ating requirements shall be considered to have taken rea- 6 sonable and prudent determinations in engaging such 7 motor carrier. 8</p>		
SEC. 100007. IRA RESCISSIONS.	<p>9 (a) REPEAL OF FUNDING FOR ALTERNATIVE FUEL 10 AND LOW-EMISSION AVIATION TECHNOLOGY PROGRAM.— 11 The unobligated balances of amounts made available to 12 carry out section 40007 of Public Law 117–169 (49 13 U.S.C. 44504 note) (as in effect on the day before the 14 date of enactment of this Act) are permanently rescinded. 15 (b) REPEAL OF FUNDING FOR NEIGHBORHOOD AC- 16 CESS AND EQUITY GRANT PROGRAM.—The unobligated 17 balances of amounts made available to carry out section 18 177 of title 23, United States Code, (as in effect on the 19 day before the date of enactment of this Act) are perma- 20 nently rescinded. 21 (c) REPEAL OF FUNDING FOR FEDERAL BUILDING 22 ASSISTANCE.—The unobligated balances of amounts made 23 available to carry out section 60502 of Public Law 117–24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00724 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 725 •HR 1 RH 169 (136 Stat. 2083)</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>(as in effect on the day before the 1 date of enactment of this Act) are permanently rescinded. 2 (d) REPEAL OF FUNDING FOR USE OF LOW-CARBON 3 MATERIALS FOR FEDERAL BUILDING ASSISTANCE.— The 4 unobligated balances of amounts made available to carry 5 out section 60503 of Public Law 117–169 (136 Stat. 6 2083) (as in effect on the day before the date of enactment 7 of this Act) are permanently rescinded. 8 (e) REPEAL OF FUNDING FOR GENERAL SERVICES 9 ADMINISTRATION EMERGING TECHNOLOGIES.—The un- 10 obligated balances of amounts made available to carry out 11 section 60504 of Public Law 117–169 (136 Stat. 2083) 12 (as in effect on the day before the date of enactment of 13 this Act) are permanently rescinded. 14 (f) REPEAL OF ENVIRONMENTAL REVIEW IMPLE- 15 MENTATION FUNDS.—The unobligated balances of 16 amounts made available to carry out section 178 of title 17 23, United States Code, (as in effect on the day before 18 the date of enactment of this Act) are permanently re- 19 scinded. 20 (g) REPEAL OF FUNDING FOR LOW-CARBON TRANS- 21 PORTATION MATERIALS GRANTS.— The unobligated bal- 22 ances of amounts made available to carry out section 179 23 of title 23, United States Code, (as in effect on the day 24 VerDate Sep 11 2014</p>		
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	02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00725 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 726 •HR 1 RH before the date of enactment of this Act) are permanently 1 rescinded. 2		
SEC. 100008. AIR TRAFFIC CONTROL STAFFING AND MOD-	3 ERNIZATION. 4 (a) IN GENERAL.—For the purpose of the acquisition, construction, sustainment, improvement, and operation of facilities and equipment necessary to improve or 7 maintain aviation safety, and for personnel expenses related to such facilities and equipment, in addition to 9 amounts otherwise made available, there is appropriated 10 to the Administrator of the Federal Aviation Administration 11 for fiscal year 2025, out of any money in the Treasury 12 not otherwise appropriated, to remain available until September 30, 2029— 14 (1) \$2,160,000,000 for air traffic control tower 15 and terminal radar approach control facility replacement, of which not less than \$240,000,000 shall be 17 available for Contract Tower Program air traffic 18 control tower replacement and airport sponsor- 19 owned air traffic control tower replacement; 20 (2) \$3,000,000,000 for radar systems replacement; 22 (3) \$4,750,000,000 for telecommunications infrastructure and systems replacement; 24 VerDate Sep 11	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00726 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 727 •HR 1 RH (4) \$500,000,000 for runway safety projects, 1 airport surface surveillance projects, and to carry 2 out section 347 of the FAA Reauthorization Act of 3 2024; 4 (5) \$550,000,000 for unstaffed infrastructure 5 sustainment and replacement; 6 (6) \$300,000,000 to carry out section 619 of 7 the FAA Reauthorization Act of 2024; 8 (7) \$260,000,000 to carry out section 44745 of 9 title 49, United States Code; and 10 (8) \$1,000,000,000 for air traffic controller re- 11 cruitment, retention, training, and advanced training 12 technologies. 13 (b) QUARTERLY REPORTING.— Not later than 180 14 days after the date of enactment of this Act, and every 15 90 days thereafter, the Administrator shall submit to Con- 16 gress a report that describes any expenditures under this 17 section. 18</p>		
SEC. 100009. JOHN F. KENNEDY CENTER FOR THE PER-	<p>19 FORMING ARTS APPROPRIATIONS. 20 In addition to amounts otherwise made available, 21 there is appropriated for fiscal year 2025, out of any 22 money in the Treasury not otherwise appropriated— 23 (1) \$241,750,000 for necessary expenses for 24 capital repair and restoration of the building and 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>00727 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 728 •HR 1 RH site of the John F. Kennedy Center for the Per- 1 forming Arts, to remain available until September 2 30, 2029; 3 (2) \$7,707,000 for necessary expenses for the 4 operation, maintenance, and security of the John F. 5 Kennedy Center for the Performing Arts, to remain 6 available until September 30, 2027; and 7 (3) \$7,200,000 for administrative expenses of 8 the John F. Kennedy Center for the Performing 9 Arts to carry out the purposes of this section, to re- 10 main available until September 30, 2029. 11 TITLE XI—COMMITTEE ON WAYS 12 AND MEANS, “THE ONE, BIG, 13 BEAUTIFUL BILL” 14</p>		
SEC. 110000. REFERENCES TO THE INTERNAL REVENUE	<p>15 CODE OF 1986, ETC. 16 (a) REFERENCES.—Except as otherwise expressly 17 provided, whenever in this title, an amendment or repeal 18 is expressed in terms of an amendment to, or repeal of, 19 a section or other provision, the reference shall be consid- 20 ered to be made to a section or other provision of the In- 21 ternal Revenue Code of 1986. 22 (b) CERTAIN RULES REGARDING EFFECT OF RATE 23 CHANGES NOT APPLICABLE.—Section 15 of the Internal 24 Revenue Code of 1986 shall not apply to any change in 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	Frm 00728 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 729 •HR 1 RH rate of tax by reason of any provision of, or amendment 1 made by, this title. 2 Subtitle A— Make American 3 Families and Workers Thrive Again 4 PART 1— PERMANENTLY PREVENTING TAX HIKES 5 ON AMERICAN FAMILIES AND WORKERS 6		
SEC. 110001. EXTENSION OF MODIFICATION OF RATES.	7 (a) IN GENERAL.—Section 1(j) is amended— 8 (1) in paragraph (1), by striking “, and before 9 January 1, 2026”, and 10 (2) by striking “2018 THROUGH 2025” in the 11 heading and inserting “BEGINNING AFTER 2017”. 12 (b) INFLATION ADJUSTMENT.—Section 1(j)(3)(B)(i) 13 is amended by inserting “in the case of any taxable year 14 beginning after December 31, 2025, solely for purposes 15 of determining the dollar amounts at which the 35-percent 16 rate bracket ends and the 37-percent rate bracket begins,” 17 before “subsection (f)(3)”. 18 (c) EFFECTIVE DATE.—The amendments made by 19 this section shall apply to taxable years beginning after 20 December 31, 2025. 21	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110002. EXTENSION OF INCREASED STANDARD DEDUC-	22 TION AND TEMPORARY ENHANCEMENT. 23 (a) IN GENERAL.—Section 63(c)(7) is amended— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00729 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 730 •HR 1 RH (1) by striking “, and before January 1, 2026” 1 in the matter preceding subparagraph (A), and 2 (2) by striking “2018 THROUGH 2025” in the 3 heading and inserting “BEGINNING AFTER 2017”. 4 (b) TEMPORARY ADDITIONAL INCREASE IN STANDARD DEDUCTION.—Section 63(c)(7) is amended by adding 6 at the end the following new subparagraph: 7 “(C) TEMPORARY ADDITIONAL INCREASE 8 IN STANDARD DEDUCTION.—In the case of any 9 taxable year beginning after December 31, 10 2024, and before January 1, 2029— 11 “(i) the dollar amount otherwise in ef- 12 fect under paragraph (2)(B) shall be in- 13 creased by \$1,500, and 14 “(ii) the dollar amount otherwise in 15 effect under paragraph (2)(C) shall be in- 16 creased by \$1,000.”. 17 (c) RECALCULATION OF INFLATION ADJUSTMENT.— 18 Section 63(c)(7)(B)(ii)(II) is amended by striking “, de- 19 termined by substituting ‘2017’ for ‘2016’ in subpara- 20 graph (A)(ii) thereof”. 21 (d) EFFECTIVE DATE.— 22 (1) IN GENERAL.—The amendments made by 23 subsection (a) shall apply to taxable years beginning 24 after December 31, 2025. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00730 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	
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	731 •HR 1 RH (2) TEMPORARY ADDITIONAL INCREASE IN 1 STANDARD DEDUCTION.—The amendment made by 2 subsection (b) shall apply to taxable years beginning 3 after December 31, 2024. 4		
SEC. 110003. TERMINATION OF DEDUCTION FOR PERSONAL	5 EXEMPTIONS. 6 (a) IN GENERAL.—Section 151(d)(5) is amended— 7 (1) by striking “and before January 1, 2026”, 8 and 9 (2) by striking “2018 THROUGH 2025” in the 10 heading and inserting “BEGINNING AFTER 2017”. 11 (b) EFFECTIVE DATE.—The amendments made by 12 this section shall apply to taxable years beginning after 13 December 31, 2025. 14	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110004. EXTENSION OF INCREASED CHILD TAX CREDIT	15 AND TEMPORARY ENHANCEMENT. 16 (a) EXTENSION OF EXPANDED CHILD TAX CRED- 17 IT.—Section 24(h) is amended— 18 (1) in paragraph (1), by striking “and before 19 January 1, 2026,” and 20 (2) by striking “2018 THROUGH 2025” in the 21 heading and inserting “BEGINNING AFTER 2017”. 22 (b) INCREASE IN CHILD TAX CREDIT.—Section 23 24(h)(2) is amended to read as follows: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00731 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 732 •HR 1 RH “(2) CREDIT AMOUNT.—Subsection (a) shall be 1 applied by substituting— 2 “(A) in the case of taxable years	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>beginning 3 after December 31, 2024, and before December 4 31, 2028, ‘\$2,500’ for ‘\$1,000’, or 5 “(B) in the case of any subsequent taxable 6 year, ‘\$2,000’ for ‘\$1,000’.”. 7 (c) SOCIAL SECURITY NUMBER REQUIRED.—Section 8 24(h)(7) is amended to read as follows: 9 “(7) SOCIAL SECURITY NUMBER REQUIRED.— 10 “(A) IN GENERAL.—No credit shall be al- 11 lowed under this section to a taxpayer with re- 12 spect to any qualifying child unless the taxpayer 13 includes on the return of tax for the taxable 14 year— 15 “(i) such individual’s social security 16 number, 17 “(ii) the social security number of 18 such qualifying child, and 19 “(iii) if the individual is married, the 20 social security number of such individual’s 21 spouse. 22 “(B) SOCIAL SECURITY NUMBER.—For 23 purposes of this paragraph, the term ‘social se- 24 curity number’ means a social security number 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00732 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 733 •HR 1 RH issued to an individual by the Social Security 1 Administration, but only if the social security 2 number is issued— 3 “(i) to a citizen of the United States 4 or pursuant to subclause (I) (or that por- 5 tion of subclause (III) that relates to sub- 6 clause (I)) of section</p>		
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	<p>205(c)(2)(B)(i) of the 7 Social Security Act, and 8 “(ii) before the due date for such re- 9 turn. 10 “(C) MARRIED INDIVIDUALS.— Rules simi- 11 lar to the rules of section 32(d) shall apply to 12 this section.”. 13 (d) INFLATION ADJUSTMENTS.— 14 (1) IN GENERAL.—Section 24(i) is amended to 15 read as follows: 16 “(i) INFLATION ADJUSTMENTS.— 17 “(1) MAXIMUM AMOUNT OF REFUNDABLE 18 CREDIT.—In the case of a taxable year beginning 19 after 2024, the \$1,400 amount in subsection (h)(5) 20 shall be increased by an amount equal to— 21 “(A) such dollar amount, multiplied by 22 “(B) the cost-of-living adjustment deter- 23 mined under section 1(f)(3) for the calendar 24 year in which the taxable year begins, deter- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00733 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 734 •HR 1 RH mined by substituting ‘2017’ for ‘2016’ in sub- 1 paragraph (A)(ii) thereof. 2 “(2) SPECIAL RULE FOR ADJUSTMENT OF 3 CREDIT AMOUNT.—In the case of a taxable year be- 4 ginning after 2028, the \$2,000 amount in subsection 5 (h)(2)(B), shall be increased by an amount equal 6 to— 7 “(A) such dollar amount, multiplied by 8 “(B) the cost-of-living adjustment deter- 9 mined under section 1(f)(3) for</p>		
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	<p>the calendar 10 year in which the taxable year begins, determined by substituting '2024' for '2016' in sub- 12 paragraph (A)(ii) thereof. 13 "(3) ROUNDING.—If any increase under this 14 subsection is not a multiple of \$100, such increase 15 shall be rounded to the next lowest multiple of 16 \$100.". 17 (e) CONFORMING AMENDMENT.—Section 24(h)(5) is 18 amended to read as follows: 19 "(5) MAXIMUM AMOUNT OF REFUNDABLE 20 CREDIT.—The amount determined under subsection 21 (d)(1)(A) with respect to any qualifying child shall 22 not exceed \$1,400, and such subsection shall be ap- 23 plied without regard to paragraph (4) of this sub- 24 section.". 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00734 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 735 •HR 1 RH (f) TREATMENT OF CERTAIN BENEFITS OF MEM- 1 BERS OF RELIGIOUS AND APOSTOLIC ASSOCIATIONS AS 2 EARNED INCOME.—Section 24(d)(1) is amended by add- 3 ing at the end the following: "For purposes of subpara- 4 graph (B), any amount treated as a dividend received 5 under the last sentence of section 501(d) shall be treated 6 as earned income which is taken into account in com- 7 puting taxable income for the taxable year.". 8 (g) EFFECTIVE DATE.—</p>		
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	The amendments made by 9 this section shall apply to taxable years beginning after 10 December 31, 2024. 11		
SEC. 110005. EXTENSION OF DEDUCTION FOR QUALIFIED	<p>12 BUSINESS INCOME AND PERMANENT EN- 13 HANCEMENT. 14 (a) MADE PERMANENT.— Section 199A is amended 15 by striking subsection (i). 16 (b) INCREASE IN DEDUCTION.— Subsections (a)(2), 17 (b)(1)(B), and (b)(2)(A) of section 199A are each amend- 18 ed by striking “20 percent” and inserting “23 percent”. 19 (c) MODIFICATION OF LIMITATIONS BASED ON TAX- 20 ABLE INCOME.— 21 (1) IN GENERAL.—Section 199A(b)(3) is 22 amended to read as follows: 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00735 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 736 •HR 1 RH “(3) MODIFICATION OF DETERMINATION OF 1 COMBINED QUALIFIED BUSINESS INCOME AMOUNT 2 BASED ON TAXABLE INCOME.— 3 “(A) EXCEPTION FROM LIMITATIONS.— In 4 the case of any taxpayer whose taxable income 5 for the taxable year does not exceed the thresh- 6 old amount— 7 “(i) paragraph (2) shall be applied 8 without regard to subparagraph (B), and 9 “(ii) a specified service trade or busi- 10 ness shall not fail to be treated as a quali- 11 fied trade or business solely by reason of 12 subsection (d)(1)(A). 13 “(B) PHASE-IN OF</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>LIMITATIONS.—In the 14 case of any taxpayer whose taxable income for 15 the taxable year exceeds the threshold amount, 16 the sum described in paragraph (1)(A) (deter- 17 mined without regard to this subparagraph) 18 shall instead be an amount (if greater) equal to 19 the excess (if any) of— 20 “(i) the sum described in paragraph 21 (1)(A) (determined by applying the rules of 22 clauses (i) and (ii) of subparagraph (A)), 23 over 24 “(ii) the limitation phase-in amount. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00736 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>737 •HR 1 RH “(C) LIMITATION PHASE-IN AMOUNT.— 1 For purposes of subparagraph (B), the limita- 2 tion phase-in amount shall be an amount equal 3 to 75 percent of the excess (if any) of— 4 “(i) the taxable income of the tax- 5 payer for the taxable year, over 6 “(ii) the threshold amount.”. 7 (2)</p> <p>CONFORMING AMENDMENT.— Section 8 199A(d) is amended by striking paragraph (3). 9 (d)</p> <p>DEDUCTION FOR QUALIFIED BUSINESS INCOME 10 TO APPLY TO CERTAIN INTEREST DIVIDENDS OF QUALI- 11 FIED BUSINESS DEVELOPMENT COMPANIES.— 12 (1) IN GENERAL.—Subsections (b)(1)(B) and 13 (c)(1) of section 199A are each amended by insert- 14 ing “, qualified BDC interest dividends,” after 15 “qualified</p>		
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	<p>REIT dividends”. 16 (2) QUALIFIED BDC INTEREST DIVIDEND DE- 17 FINED.—Section 199A(e) is amended by adding at 18 the end the following new paragraph: 19 “(5) QUALIFIED BDC INTEREST DIVIDEND.— 20 “(A) IN GENERAL.—The term ‘qualified 21 BDC interest dividend’ means any dividend 22 from an electing business development company 23 received during the taxable year which is attrib- 24 utable to net interest income of such company 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00737 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 738 •HR 1 RH which is properly allocable to a qualified trade 1 or business of such company. 2 “(B) ELECTING BUSINESS DEVELOPMENT 3 COMPANY.—For purposes of this paragraph, the 4 term ‘electing business development company’ 5 means a business development company (as de- 6 fined in section 2(a) of the Investment Com- 7 pany Act of 1940) which has an election in ef- 8 fect under section 851 to be treated as a regu- 9 lated investment company.”. 10 (e) MODIFIED INFLATION ADJUSTMENT.— Section 11 199A(e)(2)(B) is amended— 12 (1) by striking “2018” and inserting “2025”, 13 and 14 (2) in clause (ii), by striking “, determined by 15 substituting ‘calendar year 2017’ for ‘calendar</p>	
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	<p>year 16 2016' in subparagraph (A)(ii) thereof'. 17 (f) EFFECTIVE DATE.—The amendments made by 18 this section shall apply to taxable years beginning after 19 December 31, 2025. 20</p>		
SEC. 110006. EXTENSION OF INCREASED ESTATE AND GIFT	<p>21 TAX EXEMPTION AMOUNTS AND PERMANENT 22 ENHANCEMENT. 23 (a) IN GENERAL.—Section 2010(c)(3) is amended— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00738 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 739 •HR 1 RH (1) in subparagraph (A) by striking 1 “\$5,000,000” and inserting “\$15,000,000”, 2 (2) in subparagraph (B)— 3 (A) in the matter preceding clause (i), by 4 striking “2011” and inserting “2026”, and 5 (B) in clause (ii), by striking “calendar 6 year 2010” and inserting “calendar year 7 2025”, and 8 (3) by striking subparagraph (C). 9 (b) EFFECTIVE DATE.—The amendments made by 10 this section shall apply to taxable years beginning after 11 December 31, 2025. 12</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110007. EXTENSION OF INCREASED ALTERNATIVE MIN-	<p>13 IMUM TAX EXEMPTION AND PHASE-OUT 14 THRESHOLDS. 15 (a) IN GENERAL.—Section 55(d)(4) is amended— 16 (1) in subparagraph (A), by striking “, and be- 17 fore January 1, 2026”, and 18 (2) by striking “2018 THROUGH 2025” in the 19 heading and inserting “BEGINNING AFTER</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>2017". 20 (b) EFFECTIVE DATE.—The amendments made by 21 this section shall apply to taxable years beginning after 22 December 31, 2025. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00739 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 740 •HR 1 RH</p>		
SEC. 110008. EXTENSION OF LIMITATION ON DEDUCTION	<p>1 FOR QUALIFIED RESIDENCE INTEREST. 2 (a) IN GENERAL.—Section 163(h)(3)(F) is amend- 3 ed— 4 (1) in clause (i), by striking “, and before Jan- 5 uary 1, 2026”, 6 (2) by striking clause (ii) and redesignating 7 clauses (iii) and (iv) as clauses (ii) and (iii), respec- 8 tively, and 9 (3) by striking “2018 THROUGH 2025” in the 10 heading and inserting “BEGINNING AFTER 2017”. 11 (b) EFFECTIVE DATE.—The amendments made by 12 this section shall apply to taxable years beginning after 13 December 31, 2025. 14</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110009. EXTENSION OF LIMITATION ON CASUALTY	<p>15 LOSS DEDUCTION. 16 (a) IN GENERAL.—Section 165(h)(5) is amended— 17 (1) in subparagraph (A), by striking “and be- 18 fore January 1, 2026,”, and 19 (2) by striking “2018 THROUGH 2025” in the 20 heading and inserting “BEGINNING AFTER 2017”. 21 (b) EFFECTIVE DATE.—The amendments made by 22 this section shall apply to taxable years beginning after 23 December 31, 2025. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00740 Fmt 6652 Sfmt</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 741 •HR 1 RH		
SEC. 110010. TERMINATION OF MISCELLANEOUS ITEMIZED	1 DEDUCTION. 2 (a) IN GENERAL.—Section 67(g) is amended— 3 (1) by striking “, and before January 1, 2026”, 4 and 5 (2) by striking “2018 THROUGH 2025” and in 6 the heading inserting “BEGINNING AFTER 2017”. 7 (b) EFFECTIVE DATE.— The amendments made by 8 this section shall apply to taxable years beginning after 9 December 31, 2025. 10	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110011. LIMITATION ON TAX BENEFIT OF ITEMIZED	11 DEDUCTIONS. 12 (a) IN GENERAL.—Section 68 is amended to read as 13 follows: 14 “SEC. 68. LIMITATION ON TAX BENEFIT OF ITEMIZED DE- 15 DUTIONS. 16 “(a) IN GENERAL.—In the case of an individual, the 17 amount of the itemized deductions otherwise allowable for 18 the taxable year (determined without regard to this sec- 19 tion) shall be reduced by 2/37 of the lesser of— 20 “(1) such amount of itemized deductions, or 21 “(2) so much of the taxable income of the tax- 22 payer for the taxable year (determined without re- 23 gard to this section and increased by such amount 24 of itemized deductions) as exceeds the dollar amount 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00741 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 742 •HR 1 RH at which the 37	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>percent rate bracket under section 111 begins with respect to the taxpayer. 2 “(b) COORDINATION WITH OTHER LIMITATIONS.— 3 This section shall be applied after the application of any 4 other limitation on the allowance of any itemized deduction.”. 6 (b) EFFECTIVE DATE.—The amendment made by 7 this section shall apply to taxable years beginning after 8 December 31, 2025. 9</p>		
SEC. 110012. TERMINATION OF QUALIFIED BICYCLE COM-	<p>10 MUTING REIMBURSEMENT EXCLUSION. 11 (a) IN GENERAL.—Section 132(f)(8) is amended by 12 striking “, and before January 1, 2026”. 13 (b) EFFECTIVE DATE.—The amendment made by 14 this section shall apply to taxable years beginning after 15 December 31, 2025. 16</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110013. EXTENSION OF LIMITATION ON EXCLUSION	<p>17 AND DEDUCTION FOR MOVING EXPENSES. 18 (a) TERMINATION OF DEDUCTION.—Section 217(k) 19 is amended— 20 (1) by striking “, and before January 1, 2026”, 21 and 22 (2) by striking “2018 THROUGH 2025” in the 23 heading and inserting “BEGINNING AFTER 2017”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00742 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 743 •HR 1 RH (b) TERMINATION OF REIMBURSEMENT.—Section 1 132(g)(2) is amended— 2 (1) by striking “, and before January 1, 2026”, 3 and 4 (2) by striking “2018 THROUGH 2025” in the 5</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	heading and inserting “BEGINNING AFTER 2017”. 6 (c) EFFECTIVE DATE.—The amendments made by 7 this section shall apply to taxable years beginning after 8 December 31, 2025. 9		
SEC. 110014. EXTENSION OF LIMITATION ON WAGERING	10 LOSSES. 11 (a) IN GENERAL.—Section 165(d) is amended by 12 striking “and before January 1, 2026,”. 13 (b) EFFECTIVE DATE.—The amendment made by 14 this section shall apply to taxable years beginning after 15 December 31, 2025. 16	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110015. EXTENSION OF INCREASED LIMITATION ON	17 CONTRIBUTIONS TO ABLE ACCOUNTS AND 18 PERMANENT ENHANCEMENT. 19 (a) IN GENERAL.—Section 529A(b)(2)(B) is amend- 20 ed— 21 (1) in clause (i), by inserting “(determined by 22 substituting ‘1996’ for ‘1997’ in paragraph (2)(B) 23 thereof)” after “section 2503(b)”, and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00743 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 744 •HR 1 RH (2) in clause (ii), by striking “before January 1 1, 2026”. 2 (b) EFFECTIVE DATE.— 3 (1) IN GENERAL.—Except as otherwise pro- 4 vided in this subsection, the amendments made by 5 this section shall apply to contributions made after 6 December 31, 2025. 7 (2) MODIFIED INFLATION ADJUSTMENT.—The 8 amendment made by subsection (a)(1) shall apply to 9 taxable years beginning after December 31, 2025. 10	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

<p>SEC. 110016. EXTENSION OF SAVERS CREDIT ALLOWED FOR</p>	<p>11 ABLE CONTRIBUTIONS. 12 (a) IN GENERAL.—Section 25B(d)(1) is amended to 13 read as follows: 14 “(1) IN GENERAL.—The term ‘qualified retire- 15 ment savings contributions’ means, with respect to 16 any taxable year, the sum of— 17 “(A) the amount of contributions made by 18 the eligible individual during such taxable year 19 to the ABLE account (within the meaning of 20 section 529A) of which such individual is the 21 designated beneficiary, and 22 “(B) in the case of any taxable year begin- 23 ning before January 1, 2027— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00744 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 745 •HR 1 RH “(i) the amount of the qualified retire- 1 ment contributions (as defined in section 2 219(e)) made by the eligible individual, 3 “(ii) the amount of— 4 “(I) any elective deferrals (as de- 5 fined in section 402(g)(3)) of such in- 6 dividual, and 7 “(II) any elective deferral of com- 8 pensation by such individual under an 9 eligible deferred compensation plan 10 (as defined in section 457(b)) of an 11 eligible employer described in section 12 457(e)(1)(A), and 13 “(iii) the amount of voluntary em- 14 ployee contributions by such individual to 15 any qualified retirement plan (as defined 16 in section 4974(c)).”.</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>17 (b) COORDINATION WITH SECURE 2.0 ACT OF 18 2022 AMENDMENT.—Paragraph (1) of section 103(e) of 19 the SECURE 2.0 Act of 2022 is repealed, and the Inter- 20 nal Revenue Code of 1986 shall be applied and adminis- 21 tered as though such paragraph were never enacted. 22 (c) EFFECTIVE DATE.—The amendments made by 23 this section shall apply to taxable years ending after De- 24 cember 31, 2025. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00745 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 746 •HR 1 RH</p>		
SEC. 110017. EXTENSION OF ROLLOVERS FROM QUALIFIED	<p>1 TUITION PROGRAMS TO ABLE ACCOUNTS 2 PERMITTED. 3 (a) IN GENERAL.—Section 529(c)(3)(C)(i)(III) is 4 amended by striking “before January 1, 2026,”. 5 (b) EFFECTIVE DATE.—The amendment made by 6 this section shall apply to taxable years beginning after 7 December 31, 2025. 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110018. EXTENSION OF TREATMENT OF CERTAIN INDI-	<p>9 VIDUALS PERFORMING SERVICES IN THE 10 SINAI PENINSULA AND ENHANCEMENT TO IN- 11 CLUDE ADDITIONAL AREAS. 12 (a) TREATMENT MADE PERMANENT.—Section 13 11026(a) of Public Law 115–97 is amended by striking 14 “with respect to the applicable period,”. 15 (b) KENYA, MALI, BURKINA FASO, AND CHAD IN- 16 CLUED AS HAZARDOUS DUTY AREAS.—</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>Section 17 11026(b) of Public Law 115–97 is amended to read as 18 follows: 19 “(b) QUALIFIED HAZARDOUS DUTY AREA.—For 20 purposes of this section, the term ‘qualified hazardous 21 duty area’ means— 22 “(1) the Sinai Peninsula of Egypt, if as of De- 23 cember, 22, 2017, any member of the Armed Forces 24 of the United States is entitled to special pay under 25 section 310 of title 37, United States Code (relating 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00746 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 747 •HR 1 RH to special pay; duty subject to hostile fire or immi- 1 nent danger), for services performed in such loca- 2 tion, and 3 “(2) Kenya, Mali, Burkina Faso, and Chad if, 4 as of the date of the enactment of this paragraph, 5 any member of the Armed Forces of the United 6 States is entitled to special pay under such section, 7 for services performed in such location. 8 Such term includes any such location only during the pe- 9 riod such entitlement is in effect with respect to such loca- 10 tion.”.</p> <p>11 (c) CONFORMING AMENDMENT.—Section 11026 of 12 Public Law 115–97 is amended by striking subsections (c) 13 and (d). 14 (d) EFFECTIVE DATE.—The amendments made by 15 this section shall take effect on January 1, 2026. 16</p>		
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<p>SEC. 110019. EXTENSION OF EXCLUSION FROM GROSS IN-</p>	<p>17 COME OF STUDENT LOANS DISCHARGED ON 18 ACCOUNT OF DEATH OR DISABILITY. 19 (a) IN GENERAL.—Section 108(f)(5) is amended to 20 read as follows: 21 “(5) DISCHARGES ON ACCOUNT OF DEATH OR 22 DISABILITY.— 23 “(A) IN GENERAL.—In the case of an indi- 24 vidual, gross income does not include any 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00747 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 748 •HR 1 RH amount which (but for this subsection) would 1 be includible in gross income for such taxable 2 year by reason of the discharge (in whole or in 3 part) of any loan described in subparagraph 4 (B), if such discharge was— 5 “(i) pursuant to subsection (a) or (d) 6 of section 437 of the Higher Education 7 Act of 1965 or the parallel benefit under 8 part D of title IV of such Act (relating to 9 the repayment of loan liability), 10 “(ii) pursuant to section 464(c)(1)(F) 11 of such Act, or 12 “(iii) otherwise discharged on account 13 of death or total and permanent disability 14 of the student. 15 “(B) LOANS DISCHARGED.—A loan is de- 16 scribed in this subparagraph if such loan is— 17 “(i) a student loan (as defined in 18 paragraph (2)), or 19 “(ii) a private education loan (as de- 20 fined in section 140(a) of the Consumer 21 Credit Protection Act (15 U.S.C.</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>1650(a)). 22 “(C) SOCIAL SECURITY NUMBER REQUIRE- 23 MENT.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00748 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 749 •HR 1 RH “(i) IN GENERAL.— Subparagraph (A) 1 shall not apply with respect to any dis- 2 charge during any taxable year unless the 3 taxpayer includes on the return of tax for 4 such taxable year— 5 “(I) the taxpayer’s social security 6 number, and 7 “(II) if the taxpayer is married, 8 the social security number of such 9 taxpayers’s spouse. 10 “(ii) SOCIAL SECURITY NUMBER.— 11 For purposes of this subparagraph, the 12 term ‘social security number’ has the 13 meaning given such term in section 14 24(h)(7). 15 “(iii) MARRIED INDIVIDUALS.—Rules 16 similar to the rules of section 32(d) shall 17 apply to this subparagraph.”. 18 (b) OMISSION OF CORRECT SOCIAL SECURITY NUM- 19 BER TREATED AS MATHEMATICAL OR CLERICAL 20 ERROR.—Section 6213(g)(2) is amended by striking 21 “and” at the end of subparagraph (U), by striking the 22 period at the end of subparagraph (V) and inserting “, 23 and”, and by inserting after subparagraph (V) the fol- 24 lowing new subparagraph: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00749 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 750 •HR 1 RH “(W) an omission of a correct social secu- 1 rity number required under section 2 108(f)(5)(C) (relating to discharges on account 3 of death or disability).”. 4 (c) EFFECTIVE DATE.—The amendments made by 5 this section shall apply to discharges after December 31, 6 2025. 7 PART 2—ADDITIONAL TAX RELIEF FOR 8 AMERICAN FAMILIES AND WORKERS 9</p>		
SEC. 110101. NO TAX ON TIPS.	<p>10 (a) DEDUCTION ALLOWED.—Part VII of subchapter 11 B of chapter 1 is amended by redesignating section 224 12 as section 225 and by inserting after section 223 the fol- 13 lowing new section: 14 “SEC. 224. QUALIFIED TIPS. 15 “(a) IN GENERAL.—There shall be allowed as a de- 16 duction an amount equal to the qualified tips received dur- 17 ing the taxable year that are included on statements fur- 18 nished to the individual pursuant to section 6041(d)(3), 19 6041A(e)(3), 6050W(f)(2), 6051(a)(18), or reported by 20 the taxpayer on Form 4137 (or successor). 21 “(b) TIPS RECEIVED IN COURSE OF TRADE OR BUSI- 22 NESS.—In the case of qualified tips received by an indi- 23 vidual during any taxable year in the course of any trade 24 or business of such individual, such qualified tips shall be 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00750 Fmt 6652 Sfmt 6201</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 751 •HR 1 RH taken into account under subsection (a) only to the extent 1 that the gross receipts of the taxpayer from such trade 2 or business for such taxable year (including such qualified 3 tips) exceeds the sum of— 4 “(1) cost of goods sold that are allocable to 5 such receipts, plus 6 “(2) other expenses, losses, or deductions (other 7 than the deduction allowed under this section), 8 which are properly allocable to such receipts. 9 “(c) QUALIFIED TIPS.—For purposes of this sec- 10 tion— 11 “(1) IN GENERAL.—The term ‘qualified tip’ 12 means any cash tip received by an individual in an 13 occupation which traditionally and customarily re- 14 ceived tips on or before December 31, 2024, as pro- 15 vided by the Secretary. 16 “(2) EXCLUSIONS.—Such term shall not in- 17 clude any amount received by an individual unless— 18 “(A) such amount is paid voluntarily with- 19 out any consequence in the event of non- 20 payment, is not the subject of negotiation, and 21 is determined by the payor, 22 “(B) the trade or business in the course of 23 which the individual receives such amount is 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00751 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 752 •HR 1 RH not a specified</p>		
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	<p>service trade or business (as de- 1 fined in section 199A(d)(2)), 2 “(C) such individual is not a highly com- 3 pensated employee (as defined in section 4 414(q)(1)) of any employer for the calendar 5 year in which the taxable year begins, and does 6 not receive earned income in excess of the dollar 7 amount in effect under section 414(q)(1)(B)(i) 8 for such calendar year, and 9 “(D) such other requirements as may be 10 established by the Secretary in regulations or 11 other guidance are satisfied. 12 “(d) SOCIAL SECURITY NUMBER REQUIRED.— 13 “(1) IN GENERAL.—No deduction shall be al- 14 lowed under this section unless the taxpayer includes 15 on the return of tax for the taxable year— 16 “(A) such individual’s social security num- 17 ber (as defined in section 24(h)(7)), and 18 “(B) if the individual is married, the social 19 security number of such individual’s spouse. 20 “(2) MARRIED INDIVIDUALS.—Rules similar to 21 the rules of section 32(d) shall apply to this section. 22 “(e) REGULATIONS.—The Secretary shall prescribe 23 such regulations or other guidance as may be necessary 24 to prevent reclassification of income as qualified tips, in- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00752 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>		
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753 •HR 1 RH cluding regulations or other guidance to prevent abuse of 1 the deduction allowed by this section. 2 “(f) TERMINATION.—No deduction shall be allowed 3 under this section for any taxable year beginning after De- 4 cember 31, 2028.”. 5 (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.— 6 Section 63(b) is amended by striking “and” at the end 7 of paragraph (3), by striking the period at the end of para- 8 graph (4) and inserting “and”, and by adding at the end 9 the following new paragraph: 10 “(5) the deduction provided in section 224.”. 11 (c) OMISSION OF CORRECT SOCIAL SECURITY NUM- 12 BER TREATED AS MATHEMATICAL OR CLERICAL 13 ERROR.—Section 6213(g)(2), as amended by the pre- 14 ceding provisions of this Act, is amended by striking 15 “and” at the end of subparagraph (V), by striking the 16 period at the end of subparagraph (W) and inserting “, 17 and”, and by inserting after subparagraph (W) the fol- 18 lowing new subparagraph: 19 “(X) an omission of a correct social secu- 20 rity number required under section 224(d) (re- 21 lating to deduction for qualified tips).”. 22 (d) EXCLUSION FROM QUALIFIED BUSINESS IN- 23 COME.—Section 199A(c)(4) is amended by striking “and” 24 at the end of subparagraph (B), by striking the period 25 VerDate Sep 11 2014

	<p>02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00753 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 754 •HR 1 RH at the end of subparagraph (C) and inserting “, and”, and 1 by adding at the end the following new subparagraph: 2 “(D) any amount with respect to which a 3 deduction is allowable to the taxpayer under 4 section 224(a) for the taxable year.”. 5 (e) EXTENSION OF TIP CREDIT TO BEAUTY SERVICE 6 BUSINESS.— Section 45B(b)(2) is amended to read as fol- 7 lows: 8 (1) IN GENERAL.— 9 “(2) APPLICATION ONLY TO CERTAIN LINES OF 10 BUSINESS.—In applying paragraph (1) there shall 11 be taken into account only tips received from cus- 12 tomers or clients in connection with the following 13 services: 14 “(A) The providing, delivering, or serving 15 of food or beverages for consumption, if the tip- 16 ping of employees delivering or serving food or 17 beverages by customers is customary. 18 “(B) The providing of any of the following 19 services to a customer or client if the tipping of 20 employees providing such services is customary: 21 “(i) Barbering and hair care. 22 “(ii) Nail care. 23 “(iii) Esthetics. 24 “(iv) Body and spa treatments.”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00754 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 755 •HR 1 RH (2) CREDIT DETERMINED WITH RESPECT TO 1 MINIMUM WAGE IN EFFECT.— Section 45B(b)(1)(B) 2 is amended— 3 (A) by striking “as in effect on January 1, 4 2007, and”, and 5 (B) by inserting “, and in the case of food 6 or beverage establishments, as in effect on Jan- 7 uary 1, 2007” after “without regard to section 8 3(m) of such Act”. 9 (f) REPORTING REQUIREMENTS.— 10 (1) RETURNS FOR PAYMENTS MADE IN THE 11 COURSE OF A TRADE OR BUSINESS.— 12 (A) STATEMENT FURNISHED TO SEC- 13 RETARY.— Section 6041(a) is amended by in- 14 serting “(including a separate accounting of 15 any such amounts properly designated as tips 16 and whether such tips are received in an occu- 17 pation described in section 224(c)(1))” after 18 “such gains, profits, and income”. 19 (B) STATEMENT FURNISHED TO PAYEE.— 20 Section 6041(d) is amended by striking “and” 21 at the end of paragraph (1), by striking the pe- 22 riod at the end of paragraph (2) and inserting 23 “, and”, and by inserting after paragraph (2) 24 the following new paragraph: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00755 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	
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	<p>756 •HR 1 RH “(3) in the case of compensation to non-employ- 1 ees, the portion of payments that have been properly 2 designated as tips and whether such tips are re- 3 ceived in an occupation described in section 4 224(c)(1).”. 5 (2) RETURNS FOR PAYMENTS MADE FOR SERV- 6 ICES AND DIRECT SALES.— 7 (A) STATEMENT FURNISHED TO SEC- 8 RETARY.— Section 6041A(a) is amended by in- 9 serting “(including a separate accounting of 10 any such amounts properly designated as tips 11 and whether such tips are received in an occu- 12 pation described in section 224(c)(1))” after 13 “amount of such payments”. 14 (B) STATEMENT FURNISHED TO PAYEE.— 15 Section 6041A(e) is amended by striking “and” 16 at the end of paragraph (1), by striking the pe- 17 riod at the end of paragraph (2) and inserting 18 “, and”, and by inserting after paragraph (2) 19 the following new paragraph: 20 “(3) the portion of payments that have been 21 properly designated as tips and whether such tips 22 are received in an occupation described in section 23 224(c)(1).”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00756 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 757 •HR 1 RH (3) RETURNS RELATING TO THIRD PARTY SET- 1 TLEMENT ORGANIZATIONS.— 2</p>		
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	<p>(A) STATEMENT FURNISHED TO SEC- 3 RETARY.—Section 6050W(a) is amended by 4 striking “and” at the end of paragraph (1), by 5 striking the period at the end of paragraph (2) 6 and inserting “and”, and by adding at the end 7 the following new paragraph: 8 “(3) in the case of a third party settlement or- 9 ganization, the portion of reportable payment trans- 10 actions that have been properly designated by payors 11 as tips and whether such tips are received in an oc- 12 cupation described in section 224(c)(1).” 13</p> <p>(B) STATEMENT FURNISHED TO PAYEE.— 14 Section 6050W(f)(2) is amended by inserting 15 “(including a separate accounting of any such 16 amounts that have been properly designated by 17 payors as tips and whether such tips are re- 18 ceived in an occupation described in section 19 224(c)(1))” after “reportable payment trans- 20 actions”. 21 (4)</p> <p>RETURNS RELATED TO WAGES.— Section 22 6051(a) is amended by striking “and” at the end of 23 paragraph (16), by striking the period at the end of 24 paragraph (17) and inserting “, and”, and by insert- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00757 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 758 •HR 1 RH ing after paragraph (17) the following new para- 1 graph: 2 “(18) the total amount of</p>	
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	<p>tips reported by the 3 employee under section 6053(a).”. 4 (g) CLERICAL AMENDMENT.—The table of sections 5 for part VII of subchapter B of chapter 1 is amended by 6 redesignating the item relating to section 224 as relating 7 to section 225 and by inserting after the item relating to 8 section 223 the following new item: 9 “Sec. 224. Qualified tips.”.</p> <p>(h) PUBLISHED LIST OF OCCUPATIONS TRADITION- 10 ALLY RECEIVING TIPS.—Not later than 90 days after the 11 date of the enactment of this Act, the Secretary of the 12 Treasury (or the Secretary’s delegate) shall publish a list 13 of occupations which traditionally and customarily re- 14 ceived tips on or before December 31, 2024, for purposes 15 of section 224(c)(1) (as added by subsection (a)). 16 (i) WITHHOLDING.—The Secretary of the Treasury 17 (or the Secretary’s delegate) shall modify the tables and 18 procedures prescribed under section 3402(a) to take into 19 account the deduction allowed under section 224 (as added 20 by this Act). 21 (j) EFFECTIVE DATE.—The amendments made by 22 this section shall apply to taxable years beginning after 23 December 31, 2024. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00758 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	DSK7ZCZBW3PROD with \$\$_JOB 759 •HR 1 RH		
SEC. 110102. NO TAX ON OVERTIME.	<p>1 (a) DEDUCTION ALLOWED.—Part VII of subchapter 2 B of chapter 1, as amended by the preceding provisions 3 of this Act, is amended by redesignating section 225 as 4 section 226 and by inserting after section 224 the fol- 5 lowing new section: 6 “SEC. 225. QUALIFIED OVERTIME COMPENSATION. 7 “(a) IN GENERAL.—There shall be allowed as a de- 8 duction an amount equal to the qualified overtime com- 9 pensation received during the taxable year. 10 “(b) QUALIFIED OVERTIME COMPENSATION.— 11 “(1) IN GENERAL.—For purposes of this sec- 12 tion, the term ‘qualified overtime compensation’ 13 means overtime compensation paid to an individual 14 required under section 7 of the Fair Labor Stand- 15 ards Act of 1938 that is in excess of the regular rate 16 (as used in such section) at which such individual is 17 employed. 18 “(2) EXCLUSIONS.—Such term shall not in- 19 clude— 20 “(A) any qualified tip (as defined in sec- 21 tion 224(c)), or 22 “(B) any amount received by an individual 23 during a taxable year if such individual is a 24 highly compensated employee (as defined in sec- 25 tion 414(q)(1)) of any employer for the</p> <p>cal- 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00759 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 760 •HR 1 RH endar year in which the taxable year begins, or 1 receives earned income in excess of the dollar 2 amount in effect under section 414(q)(1)(B)(i) 3 for such calendar year. 4 “(c) SOCIAL SECURITY NUMBER REQUIRED.— 5 “(1) IN GENERAL.—No deduction shall be al- 6 lowed under this section unless the taxpayer includes 7 on the return of tax for the taxable year— 8 “(A) such individual’s social security num- 9 ber (as defined in section 24(h)(7)), and 10 “(B) if the individual is married, the social 11 security number of such individual’s spouse. 12 “(2) MARRIED INDIVIDUALS.— Rules similar to 13 the rules of section 32(d) shall apply to this section. 14 “(d) REGULATIONS.— The Secretary shall issue such 15 regulations or other guidance as may be necessary or ap- 16 propriate to carry out the purposes of this section. 17 “(e) TERMINATION.—No deduction shall be allowed 18 under this section for any taxable year beginning after De- 19 cember 31, 2028.”. 20 (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.— 21 Section 63(b), as amended by the preceding provisions of 22 this Act, is amended by striking “and” at the end of para- 23 graph (4), by striking the period at the end of paragraph 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00760 Fmt 6652 Sfmt</p>	
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	<p>6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 761 •HR 1 RH (5) and inserting “and”, and by adding at the end the 1 following new paragraph: 2 “(6) the deduction provided in section 225.”. 3 (c) REQUIREMENT TO INCLUDE OVERTIME COM- 4 PENSATION ON W-2.—Section 6051(a), as amended by the 5 preceding provision of this Act, is amended by striking 6 “and” at the end of paragraph (17), by striking the period 7 at the end of paragraph (18) and inserting “, and”, and 8 by inserting after paragraph (18) the following new para- 9 graph: 10 “(19) the total amount of qualified overtime 11 compensation (as defined in section 225(b)).”. 12 (d) OMISSION OF CORRECT SOCIAL SECURITY NUM- 13 BER TREATED AS MATHEMATICAL OR CLERICAL 14 ERROR.—Section 6213(g)(2), as amended by the pre- 15 ceding provisions of this Act, is amended by striking 16 “and” at the end of subparagraph (W), by striking the 17 period at the end of subparagraph (X) and inserting “, 18 and”, and by inserting after subparagraph (X) the fol- 19 lowing new subparagraph: 20 “(Y) an omission of a correct social secu- 21 rity number required under section 225(c) (re- 22 lating to deduction for qualified overtime).”. 23 (e) CLERICAL AMENDMENT.—The table of sections 24 for part VII of subchapter B of chapter 1, as</p>		
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	<p>amended 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00761 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 762 •HR 1 RH by the preceding provisions of this Act, is amended by re- 1 designating the item relating to section 225 as an item 2 relating to section 226 and by inserting after the item re- 3 lating to section 224 the following new item: 4 “Sec. 225. Qualified overtime compensation.”. (f) WITHHOLDING.—The Secretary of the Treasury 5 (or the Secretary’s delegate) shall modify the tables and 6 procedures prescribed under section 3402(a) to take into 7 account the deduction allowed under section 225 (as added 8 by this Act). 9 (g) EFFECTIVE DATE.—The amendments made by 10 this section shall apply to taxable years beginning after 11 December 31, 2024. 12</p>		
SEC. 110103. ENHANCED DEDUCTION FOR SENIORS.	<p>13 (a) IN GENERAL.—Section 63(f) is amended by add- 14 ing at the end the following new paragraph: 15 “(5) BONUS ADDITIONAL AMOUNT FOR SEN- 16 IORS.— 17 “(A) IN GENERAL.—In the case of any 18 taxable year beginning after December 31, 19 2024, and before January 1, 2029, the dollar 20 amount in effect under paragraph (1) shall be 21 increased by \$4,000. 22 “(B) LIMITATION BASED ON MODIFIED 23 ADJUSTED GROSS INCOME.—In the case of any 24 taxpayer for any taxable year, the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>\$4,000 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00762 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 763 •HR 1 RH amount in subparagraph(A) shall be reduced 1 (but not below zero) by 4 percent of so much 2 of the taxpayer's modified adjusted gross in- 3 come as exceeds \$75,000 (\$150,000 in the case 4 of a joint return). 5 "(C) MODIFIED ADJUSTED GROSS IN- 6 COME.—For purposes of this paragraph, the 7 term 'modified adjusted gross income' means 8 the adjusted gross income of the taxpayer for 9 the taxable year increased by any amount ex- 10 cluded from gross income under section 911, 11 931, or 933. 12 "(D) SOCIAL SECURITY NUMBER RE- 13 QUIRED.— 14 "(i) IN GENERAL.—Subparagraph (A) 15 shall not apply unless the taxpayer in- 16 cludes on the return of tax for the taxable 17 year— 18 "(I) such individual's social secu- 19 rity number (as defined in section 20 24(h)(7)), and 21 "(II) if the individual is married, 22 the social security number of such in- 23 dividual's spouse. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00763 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 764 •HR 1 RH "(ii) MARRIED INDIVIDUALS.—Rules 1 similar to the rules of section 32(d) shall 2</p>	
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	<p>apply to this section. 3 “(E) COORDINATION WITH INFLATION AD- 4 JUSTMENT.—Subsection (c)(4) shall not apply 5 to any dollar amount contained in this para- 6 graph. 7 “(F) ALLOWANCE TO SENIORS WHO ELECT 8 TO ITEMIZE.—In the case of a taxpayer who 9 elects to itemize deductions for any taxable year 10 beginning after December 31, 2024, and before 11 January 1, 2029, there shall be allowed as a de- 12 duction the aggregate increase which would be 13 determined under subparagraph (A) (deter- 14 mined after the application of subparagraphs 15 (B), (D), and (E)) with respect to such tax- 16 payer for such taxable year if such taxpayer did 17 not so elect to itemize deductions for such tax- 18 able year.”. 19 (b) OMISSION OF CORRECT SOCIAL SECURITY NUM- 20 BER TREATED AS MATHEMATICAL OR CLERICAL 21 ERROR.—Section 6213(g)(2), as amended by the pre- 22 ceding provisions of this Act, is amended by striking 23 “and” at the end of subparagraph (X), by striking the 24 period at the end of subparagraph (Y) and inserting “,</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00764 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 765 •HR 1 RH and”, and by inserting after subparagraph (Y) the fol- 1 lowing new</p>		
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	<p>subparagraph: 2 “(Z) an omission of a correct social secu- 3 rity number required under section 63(f)(5)(D) 4 (relating to bonus additional amount for sen- 5 iors).”. 6 (c) EFFECTIVE DATE.—The amendments made by 7 this section shall apply to taxable years beginning after 8 December 31, 2024. 9</p>		
SEC. 110104. NO TAX ON CAR LOAN INTEREST.	<p>10 (a) IN GENERAL.—Section 163(h) is amended by re- 11 designating paragraph (4) as paragraph (5) and by insert- 12 ing after paragraph (3) the following new paragraph: 13 “(4) SPECIAL RULES FOR TAXABLE YEARS 14 2024 THROUGH 2028 RELATING TO QUALIFIED PAS- 15 Senger VEHICLE LOAN INTEREST.— 16 “(A) IN GENERAL.—In the case of taxable 17 years beginning after December 31, 2024, and 18 before January 1, 2029, for purposes of this 19 subsection the term ‘personal interest’ shall not 20 include qualified passenger vehicle loan interest. 21 “(B) QUALIFIED PASSENGER VEHICLE 22 LOAN INTEREST DEFINED.— 23 “(i) IN GENERAL.—For purposes of 24 this paragraph, the term ‘qualified pas- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00765 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 766 •HR 1 RH senger vehicle loan interest’ means any in- 1 terest which is paid or accrued during the 2 taxable year on indebtedness</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>incurred by 3 the taxpayer after December 31, 2024, for 4 the purchase of, and that is secured by a 5 first lien on, an applicable passenger vehi- 6 cle for personal use. 7 “(ii) EXCEPTIONS.—Such term shall 8 not include any amount paid or incurred 9 on any of the following: 10 “(I) A loan to finance fleet sales. 11 “(II) A personal cash loan se- 12 cured by a vehicle previously pur- 13 chased by the taxpayer. 14 “(III) A loan incurred for the 15 purchase of a commercial vehicle that 16 is not used for personal purposes. 17 “(IV) Any lease financing. 18 “(V) A loan to finance the pur- 19 chase of a vehicle with a salvage title. 20 “(VI) A loan to finance the pur- 21 chase of a vehicle intended to be used 22 for scrap or parts. 23 “(C) LIMITATIONS.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00766 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 767 •HR 1 RH “(i) DOLLAR LIMIT.—The amount of 1 interest taken into account by a taxpayer 2 under subparagraph (B) for any taxable 3 year shall not exceed \$10,000. 4 “(ii) LIMITATION BASED ON MODI- 5 FIED ADJUSTED GROSS INCOME.— 6 “(I) IN GENERAL.—The amount 7 which is otherwise allowable as a de- 8 duction under subsection (a) as quali- 9 fied passenger vehicle loan interest 10 (determined</p>		
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	<p>without regard to this 11 clause and after the application of 12 clause (i)) shall be reduced (but not 13 below zero) by \$200 for each \$1,000 14 (or portion thereof) by which the 15 modified adjusted gross income of the 16 taxpayer for the taxable year exceeds 17 \$100,000 (\$200,000 in the case of a 18 joint return). 19 “(II) MODIFIED ADJUSTED 20 GROSS INCOME.—For purposes of this 21 clause, the term ‘modified adjusted 22 gross income’ means the adjusted 23 gross income of the taxpayer for the 24 taxable year increased by any amount 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00767 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 768 •HR 1 RH excluded from gross income under sec- 1 tion 911, 931, or 933. 2 “(D) APPLICABLE PASSENGER VEHICLE.— 3 The term ‘applicable passenger vehicle’ means 4 any vehicle— 5 “(i)(I) which is manufactured pri- 6 marily for use on public streets, roads, and 7 highways, 8 “(II) which has at least 2 wheels, and 9 “(III) which is a car, minivan, van, 10 sport utility vehicle, pickup truck, or mo- 11 torcycle, 12 “(ii) which is an all-terrain vehicle 13 (designed for use on land), or 14 “(iii) any trailer, camper, or vehicle 15 (designed for use on land) which— 16 “(I) is designed to provide tem- 17 porary living quarters for recreational, 18</p>	
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	<p>camping, or seasonal use, and 19</p> <p>“(II) is a motor vehicle or is de- 20</p> <p>signed to be towed by, or affixed to,</p> <p>21 a motor vehicle. 22 Such term</p> <p>shall not include any vehicle the 23</p> <p>final assembly of which did not</p> <p>occur within the 24 United States.</p> <p>25 VerDate Sep 11 2014 02:44 May</p> <p>21, 2025 Jkt 059200 PO 00000 Frm</p> <p>00768 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>769 •HR 1 RH “(E) OTHER</p> <p>DEFINITIONS AND SPECIAL 1</p> <p>RULES.—For purposes of this</p> <p>paragraph— 2 “(i) ALL-TERRAIN</p> <p>VEHICLE.—The 3 term ‘all-terrain</p> <p>vehicle’ means any motor- 4 ized</p> <p>vehicle which has 3 or 4 wheels, a</p> <p>seat 5 designed to be straddled by</p> <p>the operator, 6 and handlebars for</p> <p>steering control. 7 “(ii) FINAL</p> <p>ASSEMBLY.—For pur- 8 poses of</p> <p>subparagraph (D), the term ‘final 9</p> <p>assembly’ means the process by</p> <p>which a 10 manufacturer produces</p> <p>a vehicle at, or 11 through the use</p> <p>of, a plant, factory, or 12 other</p> <p>place from which the vehicle is</p> <p>deliv- 13 ered to a dealer or</p> <p>importer with all com- 14 ponent</p> <p>parts necessary for the mechanical</p> <p>15 operation of the vehicle included</p> <p>with the 16 vehicle, whether or not</p> <p>the component 17 parts are</p> <p>permanently installed in or on 18</p> <p>the vehicle. 19 “(iii) TREATMENT</p> <p>OF REFI- 20 NANCING.—</p> <p>Indebtedness described in sub- 21</p> <p>paragraph (B) shall include</p> <p>indebtedness 22 that results from</p>	
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	<p>refinancing any indebted- 23 ness described in such subparagraph, and 24 that is secured by a first lien on the appli- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00769 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 770 •HR 1 RH cable passenger vehicle with respect to 1 which the refinanced indebtedness was in- 2 curred, but only to the extent the amount 3 of such resulting indebtedness does not ex- 4 ceed the amount of such refinanced indebt- 5 edness. 6 “(iv) RELATED PARTIES.—Indebted- 7 ness described in subparagraph (B) shall 8 not include any indebtedness owed to a 9 person who is related (within the meaning 10 of section 267(b) or 707(b)(1)) to the tax- 11 payer.”. 12 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX- 13 PAYER ITEMIZES.—Section 62(a) is amended by inserting 14 after paragraph (21) the following new paragraph: 15 “(22) QUALIFIED PASSENGER VEHICLE LOAN 16 INTEREST.—So much of the deduction allowed by 17 section 163(a) as is attributable to the exception 18 under section 163(h)(4)(A).”. 19 (c) REPORTING.—Subpart B of part III of sub- 20 chapter A of chapter 61 is amended by adding at the end 21 the following new section: 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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00770 Fmt 6652 Sfmt 6201
E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
771 •HR 1 RH “SEC. 6050AA.
RETURNS RELATING TO
APPLICABLE PAS- 1 SENGER
VEHICLE LOAN INTEREST
RECEIVED 2 IN TRADE OR
BUSINESS FROM INDIVIDUALS. 3
“(a) IN GENERAL.—Any person—
4 “(1) who is engaged in a trade or
business, and 5 “(2) who, in the
course of such trade or busi- 6 ness,
receives from any individual
interest aggre- 7 gating \$600 or
more for any calendar year on a 8
specified passenger vehicle loan, 9
shall make the return described in
subsection (b) with re- 10 spect to
each individual from whom such
interest was re- 11 ceived at such
time as the Secretary may provide.
12 “(b) FORM AND MANNER OF
RETURNS.—A return 13 is
described in this subsection if such
return— 14 “(1) is in such form as
the Secretary may pre- 15 scribe,
and 16 “(2) contains— 17 “(A) the
name and address of the indi- 18
vidual from whom the interest
described in sub- 19 section (a)(2)
was received, 20 “(B) the amount
of such interest received 21 for the
calendar year, 22 “(C) the amount
of outstanding principal 23 on the
specified passenger vehicle loan as
of the 24 beginning of such
calendar year, 25 VerDate Sep 11
2014 02:44 May 21, 2025 Jkt
059200 PO 00000 Frm 00771 Fmt
6652 Sfmt 6201 E:\BILLS\H1.RH

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 772 •HR 1 RH “(D) the date of the origination of such 1 loan, 2 “(E) the year, make, and model of the ap- 3 plicable passenger vehicle which secures such 4 loan (or such other description of such vehicle 5 as the Secretary may prescribe), and 6 “(F) such other information as the Sec- 7 retary may prescribe. 8 “(c) STATEMENTS TO BE FURNISHED TO INDIVID- 9 UALS WITH RESPECT TO WHOM INFORMATION IS RE- 10 QUIRED.—Every person required to make a return under 11 subsection (a) shall furnish to each individual whose name 12 is required to be set forth in such return a written state- 13 ment showing— 14 “(1) the name, address, and phone number of 15 the information contact of the person required to 16 make such return, and 17 “(2) the information described in subpara- 18 graphs (B), (C), (D), and (E) of subsection (b)(2) 19 with respect to such individual (and such informa- 20 tion as is described in subsection (b)(2)(F) with re- 21 spect to such individual as the Secretary may pro- 22 vide for purposes of this subsection). 23 The written statement required under the preceding sen- 24 tence shall be furnished on or before January 31 of the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00772 Fmt 6652 Sfmt</p>		
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	<p>6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 773 •HR 1 RH year following the calendar year for which the return 1 under subsection (a) was required to be made. 2 “(d) DEFINITIONS.—For purposes of this section— 3 “(1) IN GENERAL.—Terms used in this section 4 which are also used in paragraph (4) of section 5 163(h) shall have the same meaning as when used 6 in such paragraph. 7 “(2) SPECIFIED PASSENGER VEHICLE LOAN.— 8 The term ‘specified passenger vehicle loan’ means 9 the indebtedness described in section 163(h)(4)(B) 10 with respect to any applicable passenger vehicle. 11 “(e) REGULATIONS.—The Secretary shall issue such 12 regulations or other guidance as may be necessary or ap- 13 propriate to carry out the purposes of this section, includ- 14 ing regulations or other guidance to prevent the duplicate 15 reporting of information under this section.”. 16 (d) CONFORMING AMENDMENTS.— 17 (1) Section 56(e)(1)(B) is amended by striking 18 “section 163(h)(4)” and inserting “section 19 163(h)(5)”. 20 (2) The table of sections for subpart B of part 21 III of subchapter A of chapter 61 is amended by 22 adding at the end the following new item: 23 “Sec. 6050AA. Returns relating to applicable passenger vehicle loan interest re- ceived in trade or</p>	
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	<p>business from individuals.”.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00773 Fmt 6652 Sfmt 6211</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 774 •HR 1 RH (e) EFFECTIVE DATE.—The amendments made by 1 this section shall apply to indebtedness incurred after December 31, 2024. 3</p>		
SEC. 110105. ENHANCEMENT OF EMPLOYER-PROVIDED	<p>4 CHILD CARE CREDIT. 5 (a) INCREASE OF AMOUNT OF QUALIFIED CHILD 6 CARE EXPENDITURES TAKEN INTO ACCOUNT.—Section 7 45F(a)(1) is amended by striking “25 percent” and inserting “40 percent (50 percent in the case of an eligible 9 small business)”. 10 (b) INCREASE OF MAXIMUM CREDIT AMOUNT.—Sub- 11 section (b) of section 45F is amended to read as follows: 12 “(b) DOLLAR LIMITATION.— 13 “(1) IN GENERAL.—The credit allowable under 14 subsection (a) for any taxable year shall not exceed 15 \$500,000 (\$600,000 in the case of an eligible small 16 business). 17 “(2) INFLATION ADJUSTMENT.—In the case of 18 any taxable year beginning after 2026, the 19 \$500,000 and \$600,000 amounts in paragraph (1) 20 shall be increased by an amount equal to— 21 “(A) such dollar amount, multiplied by 22 “(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar 24 year in which the taxable year begins, deter- 25</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00774 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 775 •HR 1 RH mined by substituting ‘calendar year 2025’ for 1 ‘calendar year 2016’ in subparagraph (A)(ii) 2 thereof.”. 3</p> <p>(c) ELIGIBLE SMALL BUSINESS.—Section 45F(c) is 4 amended by adding at the end the following new para- 5 graph: 6 “(4) ELIGIBLE SMALL BUSINESS.—The term 7 ‘eligible small business’ means a business that meets 8 the gross receipts test of section 448(c), deter- 9 mined— 10 “(A) by substituting ‘5-taxable-year’ for ‘3-11 taxable-year’ in paragraph (1) thereof, and 12 “(B) by substituting ‘5-year’ for ‘3-year’ 13 each place such term appears in paragraph 14 (3)(A) thereof.”. 15 (d) CREDIT ALLOWED FOR THIRD-PARTY INTER- 16 MEDIARIES.—Section 45F(c)(1)(A)(iii) is amended by in- 17 serting “, or under a contract with an intermediate entity 18 that contracts with one or more qualified child care facili- 19 ties to provide such child care services” before the period 20 at the end. 21</p> <p>(e) TREATMENT OF JOINTLY OWNED OR OPERATED 22 CHILD CARE FACILITY.—Section 45F(c)(2) is amended 23 by adding at the end the following new subparagraph: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00775 Fmt</p>		
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	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 776 •HR 1 RH “(C) TREATMENT OF JOINTLY OWNED OR 1 OPERATED CHILD CARE FACILITY.—A facility 2 shall not fail to be treated as a qualified child 3 care facility of the taxpayer merely because 4 such facility is jointly owned or operated by the 5 taxpayer and other persons.”. 6 (f) REGULATIONS AND GUIDANCE.— Section 45F is 7 amended by adding at the end the following new sub- 8 section: 9 “(g) REGULATIONS AND GUIDANCE.— The Secretary 10 shall issue such regulations or other guidance as may be 11 necessary to carry out the purposes of this section, includ- 12 ing guidance to carry out the purposes of paragraphs 13 (1)(A)(iii) and (2)(C) of subsection (c).”. 14 (g) EFFECTIVE DATE.— The amendments made by 15 this section shall apply to amounts paid or incurred after 16 December 31, 2025. 17</p>		
SEC. 110106. EXTENSION AND ENHANCEMENT OF PAID FAM-	<p>18 ILY AND MEDICAL LEAVE CREDIT. 19 (a) IN GENERAL.— Section 45S is amended— 20 (1) in subsection (a)— 21 (A) by striking paragraph (1) and insert- 22 ing the following: 23 “(1) IN GENERAL.— For purposes of section 38, 24 in the case of an eligible employer, the paid family 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00776 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 777 •HR 1 RH and medical leave credit is an amount equal to ei- 1 ther of the following (as elected by such employer): 2 “(A) The applicable percentage of the 3 amount of wages paid to qualifying employees 4 with respect to any period in which such em- 5 ployees are on family and medical leave. 6 “(B) If such employer has an insurance 7 policy with regards to the provision of paid 8 family and medical leave which is in force dur- 9 ing the taxable year, the applicable percentage 10 of the total amount of premiums paid or in- 11 curred by such employer during such taxable 12 year with respect to such insurance policy.”, 13 and 14 (B) by adding at the end the following: 15 “(3) RATE OF PAYMENT DETERMINED WITH- 16 OUT REGARD TO WHETHER LEAVE IS TAKEN.—For 17 purposes of determining the applicable percentage 18 with respect to paragraph (1)(B), the rate of pay- 19 ment under the insurance policy shall be determined 20 without regard to whether any qualifying employees 21 were on family and medical leave during the taxable 22 year.”, 23 (2) in subsection (b)(1), by striking “credit al- 24 lowed” and inserting “wages taken into account”, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00777 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson</p>		
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	<p>on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>778 •HR 1 RH (3) in subsection (c), by striking paragraphs (3) 1 and (4) and inserting the following: 2 “(3) AGGREGATION RULE.— 3 “(A) IN GENERAL.—Except as provided in 4 subparagraph (B), all persons which are treated 5 as a single employer under subsections (b) and 6 (c) of section 414 shall be treated as a single 7 employer. 8 “(B) EXCEPTION.— 9 “(i) IN GENERAL.—Subparagraph (A) 10 shall not apply to any person who estab- 11 lishes to the satisfaction of the Secretary 12 that such person has a substantial and le- 13 gitimate business reason for failing to pro- 14 vide a written policy described in para- 15 graph (1) or (2). 16 “(ii) SUBSTANTIAL AND LEGITIMATE 17 BUSINESS REASON.—For purposes of 18 clause (i), the term ‘substantial and legiti- 19 mate business reason’ shall not include the 20 operation of a separate line of business, 21 the rate of wages or category of jobs for 22 employees (or any similar basis), or the ap- 23 plication of State or local laws relating to 24 family and medical leave, but may include 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00778 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>779 •HR 1 RH the grouping of employees of a common 1 law employer. 2 “(4) TREATMENT OF</p>	
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	<p>BENEFITS MANDATED OR 3 PAID FOR BY STATE OR LOCAL GOVERNMENTS.—For 4 purposes of this section, any leave which is paid by 5 a State or local government or required by State or 6 local law— 7 “(A) except as provided in subparagraph 8 (B), shall be taken into account in determining 9 the amount of paid family and medical leave 10 provided by the employer, and 11 “(B) shall not be taken into account in de- 12 termining the amount of the paid family and 13 medical leave credit under subsection (a).”, 14 (4) in subsection (d)— 15 (A) in paragraph (1), by inserting “(or, at 16 the election of the employer, for not less than 17 6 months)” after “1 year or more”, and 18 (B) in paragraph (2)— 19 (i) by inserting “, as determined on 20 an annualized basis (pro-rata for part-time 21 employees),” after “compensation”, and 22 (ii) by striking the period at the end 23 and inserting “, and”, and 24 (C) by adding at the end the following: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00779 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 780 •HR 1 RH “(3) is customarily employed for not less than 1 20 hours per week.”, and 2 (5) by striking subsection (i). 3 (b) NO DOUBLE BENEFIT.—Section 280C(a) is 4 amended— 5 (1) by striking “45S(a)” and inserting 6</p>	
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	<p>“45S(a)(1)(A)”, and 7 (2) by inserting after the first sentence the following: “No deduction shall be allowed for that portion of the premiums paid or incurred for the taxable year which is equal to that portion of the paid family and medical leave credit which is determined for the taxable year under section 45S(a)(1)(B).” 13 (c) OUTREACH.— 14 (1) SBA AND RESOURCE PARTNERS.—Each 15 district office of the Small Business Administration 16 and each resource partner of the Small Business Administration, including small business development centers described in section 21 of the Small Business Act (15 U.S.C. 648)), women’s business centers 20 described in section 29 of such Act (15 U.S.C. 656), 21 each chapter of the Service Corps of Retired Executives described in section 8(b)(1)(B) of such Act (15 U.S.C. 637(b)(1)(B)), and Veteran Business Outreach Centers described in section 32 of such Act</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00780 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 781 •HR 1 RH (15 U.S.C. 657b), shall conduct outreach to relevant parties regarding the paid family and medical leave credit under section 45S of the Internal Revenue Code of 1986, including</p>		
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	<p>through— 4 (A) targeted communications, education, 5 training, and technical assistance; and 6 (B) the development of a written paid family leave policy, as described in paragraphs (1) 8 and (2) of section 45S(c) of the Internal Revenue Code of 1986.</p> <p>10 (2) INTERNAL REVENUE SERVICE.—The Secretary of the Treasury (or the Secretary’s delegate) 12 shall perform targeted outreach to employers and 13 other relevant entities regarding the availability and 14 requirements of the paid family and medical leave 15 credit under section 45S of the Internal Revenue Code of 1986, including providing relevant information as part of Internal Revenue Service communications that are regularly issued to entities that provide payroll services, tax professionals, and small 20 businesses. 21 (d) EFFECTIVE DATE.—The amendments made by 22 this section shall apply to taxable years beginning after 23 December 31, 2025. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00781 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 782 •HR 1 RH</p>		
SEC. 110107. ENHANCEMENT OF ADOPTION CREDIT.	<p>1 (a) IN GENERAL.—Section 23(a) is amended by adding at the end the following new paragraph: 3</p> <p>“(4) PORTION OF CREDIT REFUNDABLE.—So 4 much of the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>credit allowed under paragraph (1) as 5 does not exceed \$5,000 shall be treated as a credit 6 allowed under subpart C and not as a credit allowed 7 under this subpart.”. 8</p> <p>(b) ADJUSTMENTS FOR INFLATION.—Section 23(h) 9 is amended to read as follows: 10</p> <p>“(h) ADJUSTMENTS FOR INFLATION.— 11 “(1) IN GENERAL.—In the case of a taxable 12 year beginning after December 31, 2002, each of the 13 dollar amounts in paragraphs (3) and (4) of sub- 14 section (a) and paragraphs (1) and (2)(A)(i) of sub- 15 section (b) shall be increased by an amount equal 16 to— 17 “(A) such dollar amount, multiplied by 18 “(B) the cost-of-living adjustment deter- 19 mined under section 1(f)(3) for the calendar 20 year in which the taxable year begins, deter- 21 mined by substituting ‘calendar year 2001’ for 22 ‘calendar year 2016’ in subparagraph (A)(ii) 23 thereof.</p> <p>24 “(2) ROUNDING.—If any amount as increased 25 under paragraph (1) is not a multiple of \$10, such 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00782 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 783 •HR 1 RH amount shall be rounded to the nearest multiple of 1 \$10. 2 “(3) SPECIAL RULE FOR REFUNDABLE POR- 3 TION.—In the case of the dollar amount in sub- 4 section (a)(4), paragraph (1)</p>		
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	<p>shall be applied— 5 “(A) by substituting ‘2025’ for ‘2002’ in 6 the matter preceding subparagraph (A), and 7 “(B) by substituting ‘calendar year 2024’ 8 for ‘calendar year 2001’ in subparagraph (B) 9 thereof.”. 10 (c) EXCLUSION OF REFUNDABLE PORTION OF CRED- 11 IT FROM CARRYFORWARD.—</p> <p>Section 23(c)(1) is amended 12 by striking “credit allowable under subsection (a)” and in- 13 serting “portion of the credit allowable under subsection 14 (a) which is allowed under this subpart”. 15 (d) EFFECTIVE DATE.—The amendments made by 16 this section shall apply to taxable years beginning after 17 December 31, 2024. 18</p>		
SEC. 110108. RECOGNIZING INDIAN TRIBAL GOVERNMENTS	<p>19 FOR PURPOSES OF DETERMINING WHETHER 20 A CHILD HAS SPECIAL NEEDS FOR PURPOSES 21 OF THE ADOPTION CREDIT. 22 (a) IN GENERAL.—</p> <p>Section 23(d)(3) is amended— 23 (1) in subparagraph (A), by inserting “or In- 24 dian tribal government” after “a State”, and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00783 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 784 •HR 1 RH (2) in subparagraph (B), by inserting “or In- 1 dian tribal government” after “such State”. 2 (b) EFFECTIVE DATE.—The amendments made by 3 this section shall apply to taxable years</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	beginning after 4 December 31, 2024. 5		
SEC. 110109. TAX CREDIT FOR CONTRIBUTIONS OF INDIVID-	<p>6 UALS TO SCHOLARSHIP GRANTING ORGANI- 7 ZATIONS. 8 (a) ALLOWANCE OF CREDIT.— 9 (1) IN GENERAL.—Subpart A of part IV of sub- 10 chapter A of chapter 1 is amended by inserting after 11 section 25E the following new section: 12 “SEC. 25F. QUALIFIED ELEMENTARY AND SECONDARY EDU- 13 CATION SCHOLARSHIPS. 14 “(a) ALLOWANCE OF CREDIT.—In the case of an in- 15 dividual, there shall be allowed as a credit against the tax 16 imposed by this chapter for the taxable year an amount 17 equal to the aggregate amount of qualified contributions 18 made by the taxpayer during the taxable year. 19 “(b) LIMITATIONS.— 20 “(1) IN GENERAL.—The credit allowed under 21 subsection (a) to any taxpayer for any taxable year 22 shall not exceed an amount equal to the greater of— 23 “(A) 10 percent of the adjusted gross in- 24 come of the taxpayer for the taxable year, or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00784 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 785 •HR 1 RH “(B) \$5,000. 1 “(2) ALLOCATION OF VOLUME CAP.— The credit 2 allowed under subsection (a) to any taxpayer for any 3 taxable year shall not exceed the amount of the vol- 4 ume cap allocated by the Secretary to such</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>taxpayer 5 under subsection (g) with respect to qualified con- 6 tributions made by the taxpayer during the taxable 7 year. 8 “(3) REDUCTION BASED ON STATE CREDIT.— 9 The amount allowed as a credit under subsection (a) 10 for a taxable year shall be reduced by the amount 11 allowed as a credit on any State tax return of the 12 taxpayer for qualified contributions made by the tax- 13 payer during the taxable year. 14</p> <p>“(c) DEFINITIONS.—For purposes of this section— 15 “(1) ELIGIBLE STUDENT.—The term ‘eligible 16 student’ means an individual who— 17 “(A) is a member of a household with an 18 income which is not greater than 300 percent 19 of the area median gross income (as such term 20 is used in section 42), and 21 “(B) is eligible to enroll in a public ele- 22 mentary or secondary school. 23 “(2) QUALIFIED CONTRIBUTION.—The term 24 ‘qualified contribution’ means a charitable contribu- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00785 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 786 •HR 1 RH tion (as defined by section 170(c)) to a scholarship 1 granting organization in the form of cash or market- 2 able securities. 3</p> <p>“(3) QUALIFIED ELEMENTARY OR SECONDARY 4 EDUCATION EXPENSE.—The term ‘qualified elemen- 5 tary or secondary</p>		
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	<p>education expense’ means the fol- 6 lowing expenses in connection with enrollment or at- 7 tendance at, or for students enrolled at or attending, 8 an elementary or secondary public, private, or reli- 9 gious school: 10 “(A) Tuition. 11 “(B) Curriculum and curricular materials. 12 “(C) Books or other instructional mate- 13 rials. 14 “(D) Online educational materials. 15 “(E) Tuition for tutoring or educational 16 classes outside of the home, including at a tu- 17 toring facility, but only if the tutor or instruc- 18 tor is not related to the student and— 19 “(i) is licensed as a teacher in any 20 State, 21 “(ii) has taught at an eligible edu- 22 cational institution, or 23 “(iii) is a subject matter expert in the 24 relevant subject. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00786 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 787 •HR 1 RH “(F) Fees for a nationally standardized 1 norm- referenced achievement test, an advanced 2 placement examination, or any examinations re- 3 lated to college or university admission. 4 “(G) Fees for dual enrollment in an insti- 5 tution of higher education. 6 “(H) Educational therapies for students 7 with disabilities provided by a licensed or ac- 8 credited practitioner or provider, including oc- 9 cupational, behavioral,</p>		
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	<p>physical, and speech-lan- 10 guage therapies. 11 Such term shall include expenses for the purposes 12 described in subparagraphs (A) through (H) in con- 13 nection with a homeschool (whether treated as a 14 homeschool or a private school for purposes of appli- 15 cable State law). No amount paid to an elementary 16 or secondary school shall be considered a qualified 17 elementary or secondary education expense for the 18 purposes of this section unless such school dem- 19 onstrates that it maintains a policy whereby its ad- 20 missions standards do not take into account whether 21 the student seeking enrollment has a current individ- 22 ualized education plan, nor takes into account that 23 the student requires equitable services for a learning 24 disability, and if a student does have such an indi- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00787 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 788 •HR 1 RH vidualized education plan, the school abides by the 1 plan’s terms and provides services outlined therein. 2 “(4) SCHOLARSHIP GRANTING ORGANIZA- 3 TION.—The term ‘scholarship granting organization’ 4 means any organization— 5 “(A) which— 6 “(i) is described in section 501(c)(3) 7 and exempt from tax under section 501(a), 8 and 9 “(ii) is not a private</p>		
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	<p>foundation, 10 “(B) substantially all of the activities of 11 which are providing scholarships for qualified 12 elementary or secondary education expenses of 13 eligible students, 14 “(C) which prevents the co-mingling of 15 qualified contributions with other amounts by 16 maintaining one or more separate accounts ex- 17 clusively for qualified contributions, and 18 “(D) which either— 19 “(i) meets the requirements of sub- 20 section (d), or 21 “(ii) pursuant to State law, was able 22 (as of the date of the enactment of this 23 section) to receive contributions that are 24 eligible for a State tax credit if such con- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00788 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 789 •HR 1 RH tributions are used by the organization to 1 provide scholarships to individual elemen- 2 tary and secondary students, including 3 scholarships for attending private schools. 4 “(d) REQUIREMENTS FOR SCHOLARSHIP GRANTING 5 ORGANIZATIONS.— 6 “(1) IN GENERAL.—An organization meets the 7 requirements of this subsection if— 8 “(A) such organization provides scholar- 9 ships to 2 or more students, provided that not 10 all such students attend the same school, 11 “(B) such organization does not provide 12 scholarships for any</p>		
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	<p>expenses other than quali- 13 fied elementary or secondary education ex- 14 penses, 15 “(C) such organization provides a scholar- 16 ship to eligible students with a priority for— 17 “(i) students awarded a scholarship 18 the previous school year, and 19 “(ii) after application of clause (i), 20 any such students who have a sibling who 21 was awarded a scholarship from such orga- 22 nization, 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00789 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 790 •HR 1 RH “(D) such organization does not earmark 1 or set aside contributions for scholarships on 2 behalf of any particular student, 3 “(E) such organization takes appropriate 4 steps to verify the annual household income and 5 family size of eligible students to whom it 6 awards scholarships, and limits them to a mem- 7 ber of a household for which the income does 8 not exceed the amount established under sub- 9 section (c)(1)(A), 10 “(F) such organization— 11 “(i) obtains from an independent cer- 12 tified public accountant annual financial 13 and compliance audits, and 14 “(ii) certifies to the Secretary (at such 15 time, and in such form and manner, as the 16 Secretary may prescribe) that the audit de- 17 scribed in clause (i) has been</p>		
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	<p>completed, 18 and 19 “(G) no officer or board member of such 20 organization has been convicted of a felony. 21 “(2) INCOME VERIFICATION.—For purposes of 22 paragraph (1)(E), review of all of the following (as 23 applicable) shall be treated as satisfying the require- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00790 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 791 •HR 1 RH ment to take appropriate steps to verify annual 1 household income: 2 “(A) Federal and State income tax returns 3 or tax return transcripts with applicable sched- 4 ules for the taxable year prior to application. 5 “(B) Income reporting statements for tax 6 purposes or wage and income transcripts from 7 the Internal Revenue Service. 8 “(C) Notarized income verification letter 9 from employers. 10 “(D) Unemployment or workers compensa- 11 tion statements. 12 “(E) Budget letters regarding public as- 13 sistance payments and Supplemental Nutrition 14 Assistance Program (SNAP) payments includ- 15 ing a list of household members. 16 “(3) INDEPENDENT CERTIFIED PUBLIC AC- 17 COUNTANT.—For purposes of paragraph (1)(F), the 18 term ‘independent certified public accountant’ 19 means, with respect to an organization, a certified 20 public accountant who is not a</p>		
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	<p>person described in 21 section 465(b)(3)(A) with respect to such organiza- 22 tion or any employee of such organization. 23 “(4) PROHIBITION ON SELF-DEALING.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00791 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 792 •HR 1 RH “(A) IN GENERAL.— A scholarship grant- 1 ing organization may not award a scholarship 2 to any disqualified person. 3 “(B) DISQUALIFIED PERSON.—For pur- 4 poses of this paragraph, a disqualified person 5 shall be determined pursuant to rules similar to 6 the rules of section 4946. 7 “(e) DENIAL OF DOUBLE BENEFIT.—Any qualified 8 contribution for which a credit is allowed under this sec- 9 tion shall not be taken into account as a charitable con- 10 tribution for purposes of section 170. 11 “(f) CARRYFORWARD OF UNUSED CREDIT.— 12 “(1) IN GENERAL.— If the credit allowable 13 under subsection (a) for any taxable year exceeds 14 the limitation imposed by section 26(a) for such tax- 15 able year reduced by the sum of the credits allowable 16 under this subpart (other than this section, section 17 23, and section 25D), such excess shall be carried to 18 the succeeding taxable year and added to the credit 19 allowable under subsection (a) for such</p>		
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	<p>taxable year. 20 “(2) LIMITATION.—No credit may be carried 21 forward under this subsection to any taxable year 22 following the fifth taxable year after the taxable year 23 in which the credit arose. For purposes of the pre- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00792 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 793 •HR 1 RH ceding sentence, credits shall be treated as used on 1 a first-in first-out basis. 2 “(g) VOLUME CAP.— 3 “(1) IN GENERAL.—The volume cap applicable 4 under this section shall be \$5,000,000,000 for each 5 of calendar years 2026 through 2029, and zero for 6 calendar years thereafter. Such amount shall be allo- 7 cated by the Secretary as provided in paragraph (2) 8 to taxpayers with respect to qualified contributions 9 made by such taxpayers, except that 10 percent of 10 such amount shall be divided evenly among the 11 States, and shall be available with respect to individ- 12 uals residing in such States. 13 “(2) FIRST-COME, FIRST-SERVE.—For purposes 14 of applying the volume cap under this section, such 15 volume cap for any calendar year shall be allocated 16 by the Secretary on a first-come, first-serve basis, as 17 determined based on the time (during such calendar 18 year) at which the taxpayer made the qualified con- 19</p>	
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	<p>tribution with respect to which the allocation is 20 made. The Secretary shall not make any allocation 21 of volume cap for any calendar year after December 22 31 of such calendar year. 23 “(3) REAL-TIME INFORMATION.—For purposes 24 of this section, the Secretary shall develop a system 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00793 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 794 •HR 1 RH to track the amount of qualified contributions made 1 during the calendar year for which a credit may be 2 claimed under this section, with such information to 3 be updated in real time. 4 “(4) ANNUAL INCREASES.— 5 “(A) IN GENERAL.—In the case of the cal- 6 endar year after a high-use calendar year, the 7 dollar amount otherwise in effect under para- 8 graph (1) for such calendar year shall be equal 9 to 105 percent of the dollar amount in effect 10 for such high-use calendar year. 11 “(B) HIGH-USE CALENDAR YEAR.—For 12 purposes of this subsection, the term ‘high-use 13 calendar year’ means any calendar year for 14 which 90 percent or more of the volume cap in 15 effect for such calendar year under paragraph 16 (1) is allocated to taxpayers. 17 “(C) PREVENTION OF DECREASES IN AN- 18 NUAL VOLUME CAP.—The volume cap in effect 19 under paragraph (1) for any calendar year</p>		
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	<p>shall 20 not be less than the volume cap in effect under 21 such paragraph for the preceding calendar year. 22 “(D) PUBLICATION OF ANNUAL VOLUME 23 CAP.—The Secretary shall make publicly avail- 24 able the dollar amount of the volume cap in ef- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00794 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 795 •HR 1 RH fect under paragraph (1) for each calendar 1 year. 2 “(5) STATES.—For purposes of this subsection, 3 the term ‘State’ includes the District of Columbia.”. 4 (2) CONFORMING AMENDMENTS.— 5 (A) Section 25(e)(1)(C) is amended by 6 striking “and 25D” and inserting “25D, and 7 25F”. 8 (B) The table of sections for subpart A of 9 part IV of subchapter A of chapter 1 is amend- 10 ed by inserting after the item relating to section 11 25E the following new item: 12 “Sec. 25F. Qualified elementary and secondary education scholarships.”. (b) FAILURE OF SCHOLARSHIP GRANTING ORGANI- 13 ZATIONS TO MAKE DISTRIBUTIONS.— 14 (1) IN GENERAL.—Chapter 42 is amended by 15 adding at the end the following new subchapter: 16 “Subchapter I—Scholarship Granting 17 Organizations 18 “Sec. 4969. Failure to distribute receipts. “SEC. 4969. FAILURE TO DISTRIBUTE RECEIPTS. 19 “(a) IN</p>		
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	<p>GENERAL.—In the case of any scholarship 20 granting organization (as defined in section 25F) which 21 has been determined by the Secretary to have failed to 22 satisfy the requirement under subsection (b) for any tax- 23 able year, any contribution made to such organization dur- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00795 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 796 •HR 1 RH ing the first taxable year beginning after the date of such 1 determination shall not be treated as a qualified contribu- 2 tion (as defined in section 25F(c)(2)) for purposes of sec- 3 tion 25F. 4 “(b) REQUIREMENT.— The requirement described in 5 this subsection is that the amount of receipts of the schol- 6 arship granting organization for the taxable year which 7 are distributed before the distribution deadline with re- 8 spect to such receipts shall not be less than the required 9 distribution amount with respect to such taxable year. 10 “(c) DEFINITIONS.—For purposes of this section— 11 “(1) REQUIRED DISTRIBUTION AMOUNT.— 12 “(A) IN GENERAL.—The required distribu- 13 tion amount with respect to a taxable year is 14 the amount equal to 100 percent of the total re- 15 ceipts of the scholarship granting</p>		
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	<p>organization 16 for such taxable year— 17 “(i) reduced by the sum of such re- 18 ceipts that are retained for reasonable ad- 19 ministrative expenses for the taxable year 20 or are carried to the succeeding taxable 21 year under subparagraph (C), and 22 “(ii) increased by the amount of the 23 carryover under subparagraph (C) from 24 the preceding taxable year. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00796 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 797 •HR 1 RH “(B) SAFE HARBOR FOR REASONABLE AD- 1 MINISTRATIVE EXPENSES.—For purposes of 2 subparagraph (A)(i), if the percentage of total 3 receipts of a scholarship granting organization 4 for a taxable year which are used for adminis- 5 trative purposes is equal to or less than 10 per- 6 cent, such expenses shall be deemed to be rea- 7 sonable for purposes of such subparagraph. 8 “(C) CARRYOVER.—With respect to the 9 amount of the total receipts of a scholarship 10 granting organization with respect to any tax- 11 able year, an amount not greater than 15 per- 12 cent of such amount may, at the election of 13 such organization, be carried to the succeeding 14 taxable year. 15 “(2) DISTRIBUTIONS.—The term ‘distribution’ 16 includes amounts which are formally committed but</p>	
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	<p>17 not distributed. A formal commitment described in 18 the preceding sentence may include contributions set 19 aside for eligible students for more than one year. 20 “(3) DISTRIBUTION DEADLINE.—The distribu- 21 tion deadline with respect to receipts for a taxable 22 year is the first day of the third taxable year fol- 23 lowing the taxable year in which such receipts are 24 received by the scholarship granting organization.”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00797 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 798 •HR 1 RH (2) CLERICAL AMENDMENT.—The table of sub- 1 chapters for chapter 42 is amended by adding at the 2 end the following new item: 3 “SUBCHAPTER I—SCHOLARSHIP GRANTING ORGANIZATIONS”. (c) EFFECTIVE DATE.—The amendments made by 4 this section shall apply to taxable years ending after De- 5 cember 31, 2025. 6</p>		
SEC. 110110. ADDITIONAL ELEMENTARY, SECONDARY, AND	<p>7 HOME SCHOOL EXPENSES TREATED AS 8 QUALIFIED HIGHER EDUCATION EXPENSES 9 FOR PURPOSES OF 529 ACCOUNTS. 10 (a) IN GENERAL.—Section 529(c)(7) is amended to 11 read as follows: 12 “(7) TREATMENT OF ELEMENTARY AND SEC- 13 ONDARY TUITION.—Any reference in this section to 14 the term</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>'qualified higher education expense' shall include a reference to the following expenses in connection with enrollment or attendance at, or for students enrolled at or attending, an elementary or secondary public, private, or religious school:</p> <p>19 "(A) Tuition. 20 "(B) Curriculum and curricular materials. 21 "(C) Books or other instructional materials. 23 "(D) Online educational materials.</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00798 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 799 •HR 1 RH "(E) Tuition for tutoring or educational classes outside of the home, including at a tutoring facility, but only if the tutor or instructor is not related to the student and— 4 "(i) is licensed as a teacher in any State, 6 "(ii) has taught at an eligible educational institution, or 8 "(iii) is a subject matter expert in the relevant subject. 10 "(F) Fees for a nationally standardized norm-referenced achievement test, an advanced placement examination, or any examinations related to college or university admission. 14 "(G) Fees for dual enrollment in an institution of higher education. 16 "(H) Educational therapies for students with disabilities provided by a licensed or accredited practitioner or provider, including</p>		
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	<p>oc- 19 cupational, behavioral, physical, and speech-lan- 20 guage therapies. 21 Such term shall include expenses for the purposes 22 described in subparagraphs (A) through (H) in con- 23 nection with a homeschool (whether treated as a 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00799 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 800 •HR 1 RH homeschool or a private school for purposes of appli- 1 cable State law).”. 2 (b) EFFECTIVE DATE.—The amendment made by 3 this section shall apply to distributions made after the 4 date of the enactment of this Act. 5</p>		
SEC. 110111. CERTAIN POSTSECONDARY CREDENTIALING	<p>6 EXPENSES TREATED AS QUALIFIED HIGHER 7 EDUCATION EXPENSES FOR PURPOSES OF 8 529 ACCOUNTS. 9 (a) IN GENERAL.—Section 529(e)(3) is amended by 10 adding at the end the following new subparagraph: 11 “(C) CERTAIN POSTSECONDARY 12 CREDENTIALING EXPENSES.—The term ‘quali- 13 fied higher education expenses’ includes quali- 14 fied postsecondary credentialing expenses (as 15 defined in subsection (f)).”. 16 (b) QUALIFIED POSTSECONDARY CREDENTIALING 17 EXPENSES.—Section 529 is amended by redesignating 18 subsection (f) as subsection (g) and by inserting after sub- 19 section (e) the following new subsection:</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>20 “(f) QUALIFIED POSTSECONDARY CREDENTIALING</p> <p>21 EXPENSES.—For purposes of this section—</p> <p>22 “(1) IN GENERAL.—The term ‘qualified post-</p> <p>23 secondary credentialing expenses’ means—</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00800 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>801 •HR 1 RH “(A) tuition, fees, books, supplies, and 1 equipment required for the enrollment or at-</p> <p>2 tendance of a designated beneficiary in a recog- 3 nized postsecondary credential program, or any 4 other expense incurred in connection with en- 5 rollment in or attendance at a recognized post-</p> <p>6 secondary credential program if such expense 7 would, if incurred in connection with enrollment 8 or attendance at an eligible educational institu- 9 tion, be covered under subsection</p> <p>(e)(3)(A), 10 “(B) fees for testing if such testing is re- 11 quired to obtain or maintain a recognized post-</p> <p>12 secondary credential, and 13 “(C) fees for continuing education if such 14 education is required to maintain a recognized 15 postsecondary credential. 16</p> <p>“(2) RECOGNIZED POSTSECONDARY CREDEN-</p> <p>17 TIAL PROGRAM.—The term ‘recognized postsec- 18 ondary credential program’ means any program to 19 obtain a recognized</p>		
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	<p>postsecondary credential if— 20</p> <p>“(A) such program is included on a State 21 list prepared under section 122(d) of the Work- 22 force Innovation and Opportunity Act (29 23 U.S.C. 3152(d)), 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00801 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 802 •HR 1 RH “(B) such program is listed in the 1 WEAMS Public directory (or successor direc- 2 tory) maintained by the Department of Vet- 3 erans Affairs,</p> <p>4 “(C) an examination (developed or admin- 5 istered by an organization widely recognized as 6 providing reputable credentials in the occupa- 7 tion) is required to obtain or maintain such cre- 8 dential and such organization recognizes such 9 program as providing training or education 10 which prepares individuals to take such exam- 11 ination, or 12 “(D) such program is identified by the 13 Secretary, after consultation with the Secretary 14 of Labor, as being a reputable program for ob- 15 taining a recognized postsecondary credential 16 for purposes of this subsection. 17 “(3) RECOGNIZED POSTSECONDARY CREDEN- 18 TIAL.—The term ‘recognized postsecondary creden- 19 tial’ means— 20 “(A) any postsecondary employment cre- 21 dential that is industry recognized, including— 22 “(i) any</p>		
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	<p>postsecondary employment 23 credential issued by a program that is ac- 24 credited by the Institute for Credentialing 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00802 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 803 •HR 1 RH Excellence, the National Commission on 1 Certifying Agencies, or the American Na- 2 tional Standards Institute, 3 “(ii) any postsecondary employment 4 credential that is included in the 5 Credentialing Opportunities On-Line 6 (COOL) directory of credentialing pro- 7 grams (or successor directory) maintained 8 by the Department of Defense or by any 9 branch of the Armed Services, and 10 “(iii) any postsecondary employment 11 credential identified for purposes of this 12 clause by the Secretary, after consultation 13 with the Secretary of Labor, as being in- 14 dustry recognized, 15 “(B) any certificate of completion of an 16 apprenticeship that is registered and certified 17 with the Secretary of Labor under the National 18 Apprenticeship Act (29 U.S.C. 50), 19 “(C) any occupational or professional li- 20 cense issued or recognized by a State or the 21 Federal Government (and any certification that 22 satisfies a condition for obtaining such a li- 23 cense), and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt</p>		
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	059200 PO 00000 Frm 00803 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 804 •HR 1 RH “(D) any recognized postsecondary creden- 1 tial as defined in section 3 of the Workforce In- 2 novation and Opportunity Act (29 U.S.C. 3 3102).”. 4 (c) EFFECTIVE DATE.— The amendments made by 5 this section shall apply to distributions made after the 6 date of the enactment of this Act. 7		
SEC. 110112. REINSTATEMENT OF PARTIAL DEDUCTION	8 FOR CHARITABLE CONTRIBUTIONS OF INDI- 9 VIDUALS WHO DO NOT ELECT TO ITEMIZE. 10 (a) IN GENERAL.— Section 170(p) is amended— 11 (1) by striking “\$300 (\$600” and inserting 12 “\$150 (\$300”, and 13 (2) by striking “in 2021” and inserting “after 14 December 31, 2024, and before January 1, 2029”. 15 (b) EFFECTIVE DATE.—The amendments made by 16 this section shall apply to taxable years beginning after 17 December 31, 2024. 18	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110113. EXCLUSION FOR CERTAIN EMPLOYER PAY-	19 MENTS OF STUDENT LOANS UNDER EDU- 20 CATIONAL ASSISTANCE PROGRAMS MADE 21 PERMANENT AND ADJUSTED FOR INFLATION. 22 (a) IN GENERAL.—Section 127(c)(1)(B) is amended 23 by striking “in the case of payments made before January 24 1, 2026,”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00804 Fmt 6652 Sfmt 6201	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
805 •HR 1 RH (b) INFLATION
ADJUSTMENT.—Section 127 is 1
amended— 2 (1) by redesignating
subsection (d) as sub- 3 section (e),
and 4 (2) by inserting after
subsection (c) the fol- 5 lowing new
subsection: 6 “(d) INFLATION
ADJUSTMENT.— 7 “(1) IN
GENERAL.—In the case of any
taxable 8 year beginning after
2026, both of the \$5,250 9 amounts
in subsection (a)(2) shall be
increased by 10 an amount equal
to— 11 “(A) such dollar amount,
multiplied by 12 “(B) the cost-of-
living adjustment deter- 13 mined
under section 1(f)(3) for the
calendar 14 year in which the
taxable year begins, deter- 15
mined by substituting ‘calendar
year 2025’ for 16 ‘calendar year
2016’ in subparagraph (A)(ii) 17
thereof. 18 “(2) ROUNDING.—If
any increase under para- 19 graph
(1) is not a multiple of \$50, such
increase 20 shall be rounded to the
nearest multiple of \$50.”. 21 (c)
EFFECTIVE DATE.—The
amendment made by 22 this
section shall apply to payments
made after December 23 31, 2025.
24 VerDate Sep 11 2014 02:44 May
21, 2025 Jkt 059200 PO 00000 Frm
00805 Fmt 6652 Sfmt 6201
E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
806 •HR 1 RH

SEC. 110114. EXTENSION OF RULES FOR TREATMENT OF	<p>1 CERTAIN DISASTER-RELATED PERSONAL 2 CASUALTY LOSSES. 3 For purposes of applying section 304(b) of the Tax- 4 payer Certainty and Disaster Tax Relief Act of 2020 (divi- 5 sion EE of Public Law 116–260), section 301 of such Act 6 shall be applied by substituting the date of the enactment 7 of this section for “the date of the enactment of this Act” 8 each place it appears. 9</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110115. MAGA ACCOUNTS.	<p>10 (a) IN GENERAL.—Subchapter F of chapter 1 is 11 amended by adding at the end the following new part: 12 “PART IX—MAGA ACCOUNTS 13 “SEC. 530A. MAGA ACCOUNTS. 14 “(a) GENERAL RULE.—A MAGA account shall be ex- 15 empt from taxation under this subtitle. Notwithstanding 16 the preceding sentence, such account shall be subject to 17 the taxes imposed by section 511 (relating to imposition 18 of tax on unrelated business income of charitable organiza- 19 tions). 20 “(b) MAGA ACCOUNT.—For purposes of this sec- 21 tion— 22 “(1) IN GENERAL.—The term ‘money account 23 for growth and advancement’ or ‘MAGA account’ 24 means a trust created or organized in the United 25 States for the exclusive benefit of an individual and 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00806 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>807 •HR 1 RH which is designated (in such manner as the Sec- 1 retary shall prescribe) at the time of the establish- 2 ment of the trust as a MAGA account, but only if 3 the written governing instrument creating the trust 4 meets the following requirements: 5 “(A) The individual establishing the ac- 6 count shall provide to the trustee the social se- 7 curity number of such individual and of the ac- 8 count beneficiary. 9 “(B) Except in the case of a qualified roll- 10 over contribution described in subsection (e), no 11 contribution will be accepted— 12 “(i) before January 1, 2026, 13 “(ii) unless it is in cash, 14 “(iii) unless the account beneficiary 15 has not attained age 18, and 16 “(iv) if such contribution would result 17 in aggregate contributions for the taxable 18 year exceeding the contribution limit speci- 19 fied in subsection (c)(1). 20 “(C) No distribution (other than a dis- 21 tribution of a qualified rollover contribution) 22 will be allowed— 23 “(i) before the date on which the ac- 24 count beneficiary attains age 18, or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00807 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>808 •HR 1 RH “(ii) in the case of such an account 1 the account beneficiary of which has not 2 attained age 25, if the aggregate distribu- 3 tions from such account</p>		
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	<p>exceeds the 4 amount that is 1/2 the cash equivalent 5 value of the account on the date on which 6 the account beneficiary attains age 18.</p> <p>7 “(D) The account beneficiary has not attained age 18 on the date of the establishment 9 of the account.</p> <p>10 “(E) The trustee is a bank (as defined in 11 section 408(n)) or another person who demonstrates to the satisfaction of the Secretary 13 that the manner in which that person will administer the trust will be consistent with the requirements of this section or who has so demonstrated with respect to any individual retirement plan. 18</p> <p>“(F) The interest of an individual in the 19 balance of his account is nonforfeitable. 20 “(G) The assets of the trust shall not be 21 commingled with other property except in a 22 common trust fund or common investment 23 fund.</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00808 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 809 •HR 1 RH “(H) No part of the trust funds will be invested in any asset other than eligible investments. 3 “(2) ELIGIBLE INVESTMENTS.—The term ‘eligible investments’ means stock of a regulated investment company (within the meaning of section 851) 6 which— 7 “(A) tracks a well-established index of 8 United States equities (or which invests in an 9</p>	
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	<p>equivalent diversified portfolio of United States 10 equities), 11 “(B) does not use leverage, 12 “(C) minimizes fees and expenses, and 13 “(D) meets such other criteria as the Sec- 14 retary determines appropriate for purposes of 15 this section. 16 “(3) ACCOUNT BENEFICIARY.—The term ‘ac- 17 count beneficiary’ means the individual on whose be- 18 half the MAGA account was established. 19 “(c) TREATMENT OF CONTRIBUTIONS.— 20 “(1) CONTRIBUTION LIMIT.—The contribution 21 limit for any taxable year is \$5,000. 22 “(2) CONTRIBUTIONS FROM TAX EXEMPT 23 SOURCES AND ROLLOVER CONTRIBUTIONS.—The 24 amount contributed to a MAGA account for pur- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00809 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 810 •HR 1 RH poses of paragraph (1) shall be determined without 1 regard to— 2 “(A) a qualified rollover contribution, 3 “(B) any contribution from the Federal 4 Government or any State, local, or tribal gov- 5 ernment, or 6 “(C) any contribution made through the 7 program established under subsection (I). 8 “(3) COST-OF-LIVING ADJUSTMENT.— 9 “(A) IN GENERAL.—In the case of any 10 taxable year beginning in a calendar year after 11 2026, the \$5,000</p>		
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	<p>amount under paragraph (1) 12 shall be increased by an amount equal to— 13 “(i) such dollar amount, multiplied by 14 “(ii) the cost-of-living adjustment de- 15 terminated under section 1(f)(3) for the cal- 16 endar year, determined by substituting 17 ‘calendar year 2025’ for ‘calendar year 18 2016’ in subparagraph (A)(ii) thereof. 19 “(B) ROUNDING.—If any increase under 20 subparagraph (A) is not a multiple of \$100, 21 such amount shall be rounded to the next lower 22 multiple of \$100. 23 “(d) DISTRIBUTIONS.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00810 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 811 •HR 1 RH “(1) AMOUNTS ALLOCABLE TO INVESTMENT IN 1 THE CONTRACT.—A distribution from a MAGA ac- 2 count of an amount allocable to the investment in 3 the contract shall not be includible in the gross in- 4 come of the distributee. 5 “(2) AMOUNTS ALLOCABLE TO INCOME ON THE 6 CONTRACT USED FOR QUALIFIED EXPENSES.—A 7 distribution from a MAGA account of an amount al- 8 locable to income on the contract and which is used 9 exclusively to pay for qualified expenses shall be in- 10 cludible in net capital gain of the distributee under 11 section 1(h)(12). 12 “(3) AMOUNTS INCLUDIBLE IN GROSS IN- 13 COME.—Any distribution from a</p>		
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	<p>MAGA account 14 which is not described in paragraph (1) or (2) shall 15 be includible in the gross income of the distributee. 16 “(4) QUALIFIED EXPENSES.—For purposes of 17 this subsection, the term ‘qualified expenses’ means 18 any of the following expenses paid or incurred for 19 the benefit of the account beneficiary: 20 “(A) Qualified higher education expenses 21 (as defined in section 529(e)(3)) determined 22 without regard to section 529(c)(7). 23 “(B) Qualified post-secondary credentialing 24 expenses (as defined in section 529(f)). 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00811 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 812 •HR 1 RH “(C) Under regulations provided by the 1 Secretary, amounts paid or incurred with re- 2 spect to any small businesses for which the ben- 3 eficiary has obtained any small business loan, 4 small farm loan, or similar loan. 5 “(D) Any amount used for the purchase 6 (as defined in section 36(c)(3)) of the principal 7 residence (as used in section 121) of the ac- 8 count beneficiary if such account beneficiary is 9 a first-time homebuyer (as defined in section 10 36(c)(1)) with respect to such purchase. 11 “(5) EXCEPTIONS.—Paragraphs (2) and (3) 12 shall not apply to any distribution which is a quali- 13 fied rollover contribution.</p>		
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	<p>14 “(6) ADDITIONAL TAX ON CERTAIN DISTRIBUTIONS.—In the case of a distributee who has not attained age 30, the tax imposed by this chapter on the account beneficiary for any taxable year in which there is a distribution from a MAGA account of such beneficiary which is includible in gross income under paragraph (3) shall be increased by 10 percent of the amount which is so includible. 22 “(e) QUALIFIED ROLLOVER CONTRIBUTION.—For purposes of this section, the term ‘qualified rollover contribution’ means an amount which is paid in a direct trust-</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00812 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 813 •HR 1 RH ee-to-trustee transfer from a MAGA account maintained for the benefit of the account beneficiary to a MAGA account maintained for such beneficiary. 3 “(f) TREATMENT AFTER DEATH OF ACCOUNT BENEFICIARY.—Rules similar to the rules of section 223(f)(8) shall apply for purposes of this section. 6 “(g) DETERMINATIONS OF AGGREGATE DISTRIBUTIONS AND INVESTMENT IN CONTRACT IN THE CASE OF CERTAIN ROLLOVER CONTRIBUTIONS.—In the case of a qualified rollover contribution which is described in sub-</p> <p>10 section (e)(2), any</p>	
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	<p>determination required under this section of the amount of the investment of the contract or of aggregate distributions from the MAGA account shall be determined with respect to the aggregate of such amounts for all MAGA accounts of the same account beneficiary. (h) CUSTODIAL ACCOUNTS.—For purposes of this section, a custodial account shall be treated as a trust under this section if—</p> <p>(1) the custodial account would, except for the fact that it is not a trust, constitute a trust which meets the requirements of subsection (b)(1), and</p> <p>(2) the assets of such account are held by a bank (as defined in section 408(n)) or another person who demonstrates, to the satisfaction of the Secretary, that the manner in which he will administer the account will be consistent with the requirements of this section.</p> <p>For purposes of this title, in the case of a custodial account treated as a trust by reason of the preceding sentence, the person holding the assets of such account shall be treated as the trustee thereof.</p> <p>(i) TERMINATION.—</p> <p>(1) AGE 31.—Upon the date on which the account beneficiary attains age 31, a MAGA account</p>		
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	<p>shall cease to be a MAGA account and the amount 11 in such account shall be treated as distributed for 12 purposes of subsection (d). 13</p> <p>“(2) MULTIPLE ACCOUNTS OF ONE BENE- 14 FICIARY.— 15 “(A) IN GENERAL.—In the case of any du- 16 plicate MAGA account of any account bene- 17 ficiary other than a MAGA account which is es- 18 tablished by the deposit through a qualified roll- 19 over contribution of the entire amount of an- 20 other MAGA account of the account bene- 21 ficiary— 22 “(i) such duplicate MAGA account 23 shall cease to be a MAGA account and the 24 amount in such account shall be treated as 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00814 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 815 •HR 1 RH distributed for purposes of subsection (d), 1 and 2</p> <p>“(ii) there is imposed an excise tax on 3 the account beneficiary in an amount equal 4 to so much of cash value of the account as 5 is allocable to income on the contract. 6 “(B) WITHHOLDING REQUIREMENT.—In 7 the case of an account terminated under sub- 8 paragraph (A), the trustee shall deduct and 9 withhold upon the amount to be distributed the 10 amount in excess described in subparagraph 11 (A)(ii). 12 “(C) NOTIFICATION.—The Secretary, upon 13 determining that a duplicate account exists, 14 shall</p>		
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	<p>provide a notice to the account beneficiary 15 of such duplicate account (and the account cus- 16 todian, in the case of a custodial account) and 17 to each trustee of any MAGA account of the ac- 18 count beneficiary of such duplicate account 19 which identifies each MAGA account of such 20 beneficiary and the trustee of each such ac- 21 count. 22 “(D) DUPLICATE ACCOUNT.—For purposes 23 of this paragraph, the term ‘duplicate account’ 24 means— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00815 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 816 •HR 1 RH “(i) in the case of an account bene- 1 ficiary for the benefit of whom an account 2 was established by the Secretary under 3 section 6434, any other MAGA account of 4 such account beneficiary, or 5 “(ii) in the case of any other account 6 beneficiary, any MAGA account established 7 after the first MAGA account established 8 for the benefit of such account beneficiary. 9 “(j) INVESTMENT IN THE CONTRACT.—For purposes 10 of this section, rules similar to the rules applied to a quali- 11 fied tuition program (as defined in section 529(b)) under 12 section 72(e)(9) shall apply for purposes of determining 13 the investment in the contract, except that such amount 14 shall be determined</p>		
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	<p>without regard to any contribution 15 which is described in subsection (c)(2). 16 “(k) REPORTS.—The trustee of a MAGA account 17 shall make such reports regarding such account to the 18 Secretary and to the beneficiary of the account with re- 19 spect to contributions, distributions, the amount of invest- 20 ment in the contract, and such other matters as the Sec- 21 retary may require. The reports required by this sub- 22 section shall be filed at such time and in such manner 23 and furnished to such individuals at such time and in such 24 manner as may be required. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00816 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 817 •HR 1 RH “(l) CONTRIBUTIONS TO PREDOMINATELY UNRE- 1 LATED CHILDREN.—The Secretary shall establish a pro- 2 gram through which contributions may be made to the 3 MAGA accounts of a large group of account beneficiaries 4 if— 5 “(1) the contribution is made by any person de- 6 scribed in any paragraph of section 501(c) and ex- 7 empt from taxation under section 501(a), 8 “(2) such accounts are selected on the basis of 9 the location of the residence of the account bene- 10 ficiaries, the school district in which such bene- 11 ficiaries attend school, or another basis the Sec- 12 retary</p>		
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	<p>determines appropriate, and 13</p> <p>“(3) all individuals who are account</p> <p>bene- 14 ficiaries of such an</p> <p>account who meet the selected 15</p> <p>criteria receive an equal portion of</p> <p>the contribu- 16 tion.”. 17 (b)</p> <p>DISTRIBUTION TAXED AT SAME</p> <p>RATE AS NET 18 CAPITAL</p> <p>GAINS.—Section 1(h) is amended</p> <p>by adding at 19 the end the</p> <p>following new paragraph: 20 “(12)</p> <p>DISTRIBUTIONS FROM MAGA</p> <p>ACCOUNT 21 TAXED AS NET</p> <p>CAPITAL GAIN.—For purposes of</p> <p>this 22 subsection, the term ‘net</p> <p>capital gain’ means the net 23</p> <p>capital gain (determined without</p> <p>regard to this para- 24 graph)</p> <p>increased by the amount includible</p> <p>in net 25</p> <p>VerDate Sep 11 2014</p> <p>02:44 May 21, 2025 Jkt 059200 PO</p> <p>00000 Frm 00817 Fmt 6652 Sfmt</p> <p>6201 E:\BILLS\H1.RH H1 kjohnson</p> <p>on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>818 •HR 1 RH capital gain under</p> <p>this paragraph by reason of sec- 1</p> <p>tion 530A(d)(2).”. 2 (c) TAX ON</p> <p>EXCESS CONTRIBUTIONS.— 3 (1)</p> <p>IN GENERAL.—Section 4973(a) is</p> <p>amended 4 by striking “or” at the</p> <p>end of paragraph (5), by in- 5</p> <p>serting “or” at the end of paragraph</p> <p>(6), and by in- 6 serting after</p> <p>paragraph (6) the following new</p> <p>para- 7 graph: 8 “(7) a MAGA</p> <p>account (as defined in section 9</p> <p>530A(b)),”. 10 (2) EXCESS</p> <p>CONTRIBUTION.—Section 4973 is</p> <p>11 amended by adding at the end</p> <p>the following new 12 subsection:</p> <p>13 “(i) EXCESS CONTRIBUTIONS</p>	
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	<p>TO A MAGA AC- 14 COUNT.—For purposes of this section, in the case of 15 MAGA accounts (within the meaning of section 530A), the 16 term ‘excess contributions’ means the sum of— 17 “(1) the amount by which the amount contrib- 18 uted for the calendar year to such account (other 19 than qualified rollover contributions (as defined in 20 section 530A(e))) exceeds the contribution limit 21 under section 530A(c)(1) (determined without re- 22 gard to contributions described in section 23 530A(c)(2)), and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00818 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 819 •HR 1 RH “(2) the amount determined under this sub- 1 section for the preceding calendar year, reduced by 2 the excess (if any) of the maximum amount allow- 3 able as a contribution under section 530A(c)(1) (as 4 so determined) for the calendar year over the 5 amount contributed to the account for the calendar 6 year (other than qualified rollover contributions (as 7 so defined)).”.</p> <p>8 (d) DISCLOSURE OF RETURN INFORMATION TO FA- 9 CILITATE CERTAIN CONTRIBUTIONS.— Section 6103(l) is 10 amended by adding at the end the following new para- 11 graph: 12 “(23) DISCLOSURE OF RETURN INFORMATION 13 TO ENABLE</p>		
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	<p>CERTAIN CONTRIBUTIONS TO MAGA AC- 14 COUNTS.—Upon written request signed by the head 15 of the bureau or office of the Department of the 16 Treasury requesting the inspection or disclosure, the 17 Secretary may disclose the following return informa- 18 tion with respect to a MAGA account (as defined in 19 section 503A(b)) to officers and employees of such 20 bureau or office to the extent that such disclosure is 21 necessary to carry out section 530A(l): 22 “(A) Information necessary to identify the 23 account holders in a particular class of bene- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00819 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 820 •HR 1 RH ficiaries identified by a donor as the intended 1 recipients. 2 “(B) The name, address, and social secu- 3 rity number of a beneficiary. 4 “(C) The account custodian and the ad- 5 dress of such custodian. 6 “(D) The account number. 7 “(E) The routing number. 8 “(F) To the extent determined by the Sec- 9 retary in regulations, such other return infor- 10 mation as the Secretary determines necessary 11 to ensure proper routing of funds 12 Return information disclosed under this paragraph 13 may only be used to identify account holders in a 14 particular class of</p>		
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	<p>beneficiaries or for the proper 15 routing of funds and may not be redisclosed by the 16 Secretary.”.</p> <p>17 (e) FAILURE TO PROVIDE REPORTS ON MAGA AC- 18 COUNTS.—Section 6693(a)(2) is amended by striking 19 “and” at the end of subparagraph (E), by striking the 20 period at the end of subparagraph (F) and inserting “, 21 and”, and by adding at the end the following new subpara- 22 graph: 23 “(G) section 530A(h) (relating to MAGA 24 accounts).”.</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00820 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 821 •HR 1 RH (f) CONFORMING AMENDMENT.—The table of parts 1 for subchapter F of chapter 1 is amended by adding at 2 the end the following new item: 3 “PART IX. MAGA ACCOUNTS”. (g) EFFECTIVE DATE.—The amendments made by 4 this section shall apply to taxable years beginning after 5 December 31, 2024. 6</p>		
SEC. 110116. MAGA ACCOUNTS CONTRIBUTION PILOT PRO-	<p>7 GRAM. 8 (a) IN GENERAL.— Subchapter B of chapter 65 is 9 amended by adding at the end the following new section: 10 “SEC. 6434. MAGA ACCOUNTS CONTRIBUTION PILOT PRO- 11 GRAM. 12 “(a) IN GENERAL.—In the case of any taxpayer with 13 respect to whom an eligible individual is a qualifying child, 14 there shall be allowed a one-time</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>credit of \$1,000 with 15 respect to each such eligible individual who is a qualifying 16 child of such taxpayer which shall be payable by the Sec- 17 retary only to the MAGA account with respect to which 18 such eligible individual is the account beneficiary. 19 “(b) ACCOUNT ESTABLISHED BY SECRETARY.— 20 “(1) IN GENERAL.—In the case of any eligible 21 individual that the Secretary determines is not the 22 account beneficiary of any MAGA account as of the 23 qualifying date of such eligible individual, the Sec- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00821 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 822 •HR 1 RH retary shall establish an account for the benefit of 1 such eligible individual. 2 “(2) QUALIFYING DATE.—For purposes of 3 paragraph (1), the term ‘qualifying date’ means, 4 with respect to an eligible individual, the first date 5 on which a return of tax is filed by an individual 6 with respect to whom such eligible individual is a 7 qualifying child with respect to the taxable year to 8 which such return relates. 9 “(3) NOTIFICATION.—In the case of any eligible 10 individual for the benefit of whom the Secretary es- 11 tablishes an account under paragraph (1), the Sec- 12 retary shall— 13 “(A) notify any individual with respect to 14</p>		
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	<p>whom such eligible individual is a qualifying 15 child for the taxable year described in para- 16 graph (2) of the establishment of such account, 17 and 18 “(B) shall provide an opportunity to such 19 individual to elect to decline the application of 20 this subsection to such qualifying child. 21 “(4) DETERMINATION OF DEFAULT TRUST- 22 EE.—For purposes of selecting a trustee for an ac- 23 count established under paragraph (1), the Sec- 24 retary shall take into account— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00822 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 823 •HR 1 RH “(A) the history of reliability and regu- 1 latory compliance of such trustee, 2 “(B) the customer service experience of 3 such trustee, 4 “(C) the costs imposed by such trustee on 5 the account or account beneficiary, and 6 “(D) to the extent practicable, the pref- 7 erences of any individual described in para- 8 graph (3)(A) with respect to such eligible indi- 9 vidual. 10 “(c) ELIGIBLE INDIVIDUAL.—For purposes of sub- 11 section (a), the term eligible individual means an indi- 12 vidual— 13 “(1) who is born after December 31, 2024, and 14 before January 1, 2029, and 15 “(2) who is a United States citizen at birth. 16 “(d) SOCIAL SECURITY NUMBER REQUIRED.— 17 “(1) IN</p>		
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	<p>GENERAL.—No credit shall be allowed 18 under subsection (a) to a taxpayer unless such tax- 19 payer includes on the return of tax for the taxable 20 year— 21 “(A) such individual’s social security num- 22 ber, 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00823 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 824 •HR 1 RH “(B) if such individual is married, the so- 1 cial security number of such individual’s spouse, 2 and 3 “(C) the social security number of the eli- 4 gible individual with respect to whom such cred- 5 it is allowed. 6 “(2) SOCIAL SECURITY NUMBER DEFINED.— 7 For purposes of paragraph (1), the term ‘social se- 8 curity number’ shall have the meaning given such 9 term in section 24(h)(7). 10 “(e) DEFINITIONS.—For purposes of this section— 11 “(1) QUALIFYING CHILD.—The term qualifying 12 child has the meaning given such term in section 13 152(c). 14 “(2) MAGA ACCOUNT; ACCOUNT BENE- 15 FICIARY.—The terms ‘MAGA account’ and ‘account 16 beneficiary’ have the meaning given such terms in 17 section 530A(b).”. 18 (b) PENALTY FOR NEGLIGENT CLAIM OR FRAUDU- 19 LENT CLAIM.—Part I of subchapter A of chapter 68 of 20 subtitle F is amended by adding at the end the following 21 new section: 22</p>	
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21, 2025 Jkt 059200 PO 00000 Frm
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DSK7ZCZBW3PROD with \$\$_JOB
825 •HR 1 RH “SEC. 6659.
IMPROPER CLAIM FOR MAGA
ACCOUNT CON- 1 TRIBUTION
PILOT PROGRAM CREDIT. 2 “(a) IN
GENERAL.—In the case of any
taxpayer that 3 makes an excessive
claim for a credit under section 4
6434— 5 “(1) if such excess is a
result of negligence or 6 disregard
of the rules or regulations, there
shall be 7 imposed a penalty of
\$500, or 8 “(2) if such excess is a
result of fraud, there 9 shall be
imposed a penalty of \$1,000. 10
“(b) DEFINITIONS.—The terms
‘negligence’ and ‘dis- 11 regard’
have the same meaning as when
such terms are 12 used in section
6662.”. 13 (c) OMISSION OF
CORRECT SOCIAL SECURITY NUM-
14 BER TREATED MATHEMATICAL
OR CLERICAL ERROR.— 15 Section
6213(g)(2), as amended by the
preceding provi- 16 sions of this
Act, is amended by striking “and” at
the 17 end of subparagraph (Y), by
striking the period at the 18 end of
subparagraph (Z) and inserting “,
and” , and by 19 inserting after
subparagraph (Z) the following new
sub- 20 paragraph: 21 “(AA) an
omission of a correct social secu- 22
rity number required under section
6434(d)(1) 23 (relating to the
MAGA accounts contribution 24
pilot program).”. 25 (d) CLERICAL

	<p>AMENDMENTS.— 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00825 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 826 •HR 1 RH (1) The table of sections for subchapter B of 1 chapter 65 is amended by adding at the end the fol- 2 lowing new item: 3 “Sec. 6434. MAGA accounts contribution pilot program.”. (2) The table of sections for part I of sub- 4 chapter A of chapter 68 of subtitle F is amended by 5 inserting after the item relating to section 6658 the 6 following new item: 7 “Sec. 6659. Improper claim for MAGA account contribution pilot program credit.”. (e) EFFECTIVE DATE.—The amendments made by 8 this section shall apply to taxable years beginning after 9 December 31, 2024. 10 PART 3—INVESTING IN HEALTH OF AMERICAN 11 FAMILIES AND WORKERS 12</p>		
SEC. 110201. TREATMENT OF HEALTH REIMBURSEMENT AR-	<p>13 RANGEMENTS INTEGRATED WITH INDI- 14 VIDUAL MARKET COVERAGE. 15 (a) IN GENERAL.— Section 9815(b) is amended— 16 (1) by striking “EXCEPTION.— Notwithstanding 17 subsection (a)” and inserting the following: “EXCEP- 18 TIONS.— 19 “(1) SELF-INSURED GROUP HEALTH PLANS.— 20 Notwithstanding subsection (a)”, and 21 (2) by adding at the end the following new 22 paragraph: 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

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6652 Sfmt 6201 E:\BILLS\H1.RH
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DSK7ZCZBW3PROD with \$\$_JOB
827 •HR 1 RH “(2) CUSTOM
HEALTH OPTION AND INDIVIDUAL
1 CARE EXPENSE
ARRANGEMENTS.— 2 “(A) IN
GENERAL.—For purposes of this 3
subchapter, a custom health option
and indi- 4 vidual care expense
arrangement shall be treat- 5 ed as
meeting the requirements of
section 9802 6 and sections 2705,
2711, 2713, and 2715 of 7 title
XXVII of the Public Health Service
Act. 8 “(B) CUSTOM HEALTH
OPTION AND INDI- 9 VIDUAL CARE
EXPENSE ARRANGEMENTS DE- 10
FINED.—For purposes of this
section, the term 11 ‘custom health
option and individual care ex- 12
pense arrangement’ means a health
reimburse- 13 ment arrangement—
14 “(i) which is an employer-
provided 15 group health plan
funded solely by em- 16 ployer
contributions to provide payments
17 or reimbursements for medical
care subject 18 to a maximum fixed
dollar amount for a 19 period, 20
“(ii) under which such payments or
21 reimbursements may only be
made for 22 medical care provided
during periods dur- 23 ing which
the individual is covered— 24
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21, 2025 Jkt 059200 PO 00000 Frm
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	<p>828 •HR 1 RH “(I) under individual health in- 1 surance coverage (other than coverage 2 that consists solely of excepted bene- 3 fits), or 4 “(II) under part A and B of title 5 XVIII of the Social Security Act or 6 part C of such title, 7 “(iii) which meets the nondiscrimina- 8 tion requirements of subparagraph (C), 9 “(iv) which meets the substantiation 10 requirements of subparagraph (D), and 11 “(v) which meets the notice require- 12 ments of subparagraph (E). 13 “(C) NONDISCRIMINATION.— 14 “(i) IN GENERAL.—An arrangement 15 meets the requirements of this subpara- 16 graph if an employer offering such ar- 17 rangement to an employee within a speci- 18 fied class of employee— 19 “(I) offers such arrangement to 20 all employees within such specified 21 class on the same terms, and 22 “(II) does not offer any other 23 group health plan (other than an ac- 24 count-based group health plan or a 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00828 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>829 •HR 1 RH group health plan that consists solely 1 of excepted benefits) to any employees 2 within such specified class. 3 In the case of an employer who offers a 4 group health plan provided through health 5 insurance coverage in the small group mar- 6 ket (that is subject to section 2701 of the 7</p>		
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	<p>Public Health Service Act) to all employees 8 within such specified class, subclause (II) 9 shall not apply to such group health plan. 10</p> <p>“(ii) SPECIFIED CLASS OF EM- 11 PLOYEE.—For purposes of this subpara- 12 graph, any of the following may be des- 13 ignated as a specified class of employee: 14</p> <p>“(I) Full-time employees. 15 “(II) Part-time employees. 16 “(III) Salaried employees. 17 “(IV) Non-salaried employees. 18 “(V) Employees whose primary 19 site of employment is in the same rat- 20 ing area. 21 “(VI) Employees who are in- 22 cluded in a unit of employees covered 23 under a collective bargaining agree- 24 ment to which the employer is subject 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00829 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 830 •HR 1 RH (determined under rules similar to the 1 rules of section 105(h)). 2 “(VII) Employees who have not 3 met a group health plan, or health in- 4 surance issuer offering group health 5 insurance coverage, waiting period re- 6 quirement that satisfies section 2708 7 of the Public Health Service Act. 8 “(VIII) Seasonal employees. 9 “(IX) Employees who are non- 10 resident aliens and who receive no 11 earned income (within the meaning of 12 section 911(d)(2)) from the employer 13 which</p>		
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	<p>constitutes income from sources 14 within the United States (within the 15 meaning of section 861(a)(3)). 16 “(X) Such other classes of em- 17 ployees as the Secretary may des- 18 ignate. 19 An employer may designate (in such man- 20 ner as is prescribed by the Secretary) two 21 or more of the classes described in the pre- 22 ceding subclauses as the specified class of 23 employees to which the arrangement is of- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00830 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>831 •HR 1 RH fered for purposes of applying this sub- 1 paragraph. 2 “(iii) SPECIAL RULE FOR NEW 3 HIRES.—An employer may designate pro- 4 spectively so much of a specified class of 5 employees as are hired after a date set by 6 the employer. Such subclass of employees 7 shall be treated as the specified class for 8 purposes of applying clause (i). 9 “(iv) RULES FOR DETERMINING TYPE 10 OF EMPLOYEE.—For purposes for clause 11 (ii), any determination of full-time, part- 12 time, or seasonal employment status shall 13 be made under rules similar to the rules of 14 section 105(h) or 4980H, whichever the 15 employer elects for the plan year. Such 16 election shall apply with respect to all em- 17 ployees of the employer for the plan year. 18 “(v)</p>		
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	<p>PERMITTED VARIATION.—For 19 purposes of clause (i)(I), an arrangement 20 shall not fail to be treated as provided on 21 the same terms within a specified class 22 merely because the maximum dollar 23 amount of payments and reimbursements 24 which may be made under the terms of the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00831 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 832 •HR 1 RH arrangement for the year with respect to 1 each employee within such class— 2 “(I) increases as additional de- 3 pendants of the employee are covered 4 under the arrangement, and 5 “(II) increases with respect to a 6 participant as the age of the partici- 7 pant increases, but not in excess of an 8 amount equal to 300 percent of the 9 lowest maximum dollar amount with 10 respect to such a participant deter- 11 mined without regard to age. 12 “(D)</p> <p>SUBSTANTIATION REQUIREMENTS.— 13 An arrangement meets the requirements of this 14 subparagraph if the arrangement has reason- 15 able procedures to substantiate— 16 “(i) that the participant and any de- 17 pendants are, or will be, enrolled in cov- 18 erage described in subparagraph (B)(ii) as 19 of the beginning of the plan year of the ar- 20 rangement (or as of the</p>		
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	<p>beginning of cov- 21 erage under the arrangement in the case of 22 an employee who first becomes eligible to 23 participate in the arrangement after the 24 date notice is given with respect to the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00832 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 833 •HR 1 RH plan under subparagraph (E) (determined 1 without regard to clause (iii) thereof), and 2 “(ii) any requests made for payment 3 or reimbursement of medical care under 4 the arrangement and that the participant 5 and any dependents remain so enrolled. 6 “(E) NOTICE.— 7 “(i) IN GENERAL.—Except as pro- 8 vided in clause (iii), an arrangement meets 9 the requirements of this subparagraph if, 10 under the arrangement, each employee eli- 11 gible to participate is, not later than 60 12 days before the beginning of the plan year, 13 given written notice of the employee’s 14 rights and obligations under the arrange- 15 ment which— 16 “(I) is sufficiently accurate and 17 comprehensive to apprise the employee 18 of such rights and obligations, and 19 “(II) is written in a manner cal- 20 culated to be understood by the aver- 21 age employee eligible to participate. 22 “(ii) NOTICE REQUIREMENTS.— Such 23 notice shall include such</p>		
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	<p>information as the 24 Secretary may by regulation prescribe. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00833 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 834 •HR 1 RH “(iii) NOTICE DEADLINE FOR CER- 1 TAIN EMPLOYEES.—In the case of an em- 2 ployee— 3 “(I) who first becomes eligible to 4 participate in the arrangement after 5 the date notice is given with respect 6 to the plan under clause (i) (deter- 7 mined without regard to this clause), 8 or 9 “(II) whose employer is first es- 10 tablished fewer than 120 days before 11 the beginning of the first plan year of 12 the arrangement, 13 the requirements of this subparagraph 14 shall be treated as met if the notice re- 15 quired under clause (i) is provided not 16 later than the date the arrangement may 17 take effect with respect to such em- 18 ployee.”. 19 (b) INCLUSION OF CHOICE ARRANGMENT PER- 20 MITTED BENEFITS ON W-2.— 21 (1) IN GENERAL.—Section 6051(a), as amend- 22 ed by the preceding provisions of this Act, is amend- 23 ed by striking “and” at the end of paragraph (17), 24 by striking the period at the end of paragraph (18) 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00834 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>		
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	<p>835 •HR 1 RH and inserting “, and”, and by inserting after para- 1 graph (18) the following new paragraph: 2 “(19) the total amount of permitted benefits for 3 enrolled individuals under a custom health option 4 and individual care expense arrangement (as defined 5 in section 9815(b)(2)) with respect to such em- 6 ployee.”. 7 (c) TREATMENT OF CURRENT RULES RELATING TO 8 CERTAIN ARRANGEMENTS.— 9 (1) NO INFERENCE.—To the extent not incon- 10 sistent with the amendments made by this section— 11 (A) no inference shall be made from such 12 amendments with respect to the rules pre- 13 scribed in the Federal Register on June 20, 14 2019, (84 Fed. Reg. 28888) relating to health 15 reimbursement arrangements and other ac- 16 count-based group health plans, and 17 (B) any reference to custom health option 18 and individual care expense arrangements shall 19 for purposes of such rules be treated as includ- 20 ing a reference to individual coverage health re- 21 imbursement arrangements. 22 (2) OTHER CONFORMING OF RULES.— The Sec- 23 retary of the Treasury, the Secretary of Health and 24 Human Services, and the Secretary of Labor shall 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00835 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	
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	DSK7ZCZBW3PROD with \$\$_JOB 836 •HR 1 RH modify such rules as may be necessary to conform 1 to the amendments made by this section. 2 (d) EFFECTIVE DATE.—The amendments made by 3 this section shall apply to plan years beginning after De- 4 cember 31, 2025. 5		
SEC. 110202. PARTICIPANTS IN CHOICE ARRANGEMENT ELI-	6 GIBLE FOR PURCHASE OF EXCHANGE INSUR- 7 ANCE UNDER CAFETERIA PLAN. 8 (a) IN GENERAL.—Section 125(f)(3) is amended by 9 adding at the end the following new subparagraph: 10 “(C) EXCEPTION FOR PARTICIPANTS IN 11 CHOICE ARRANGEMENT.—Subparagraph (A) 12 shall not apply in the case of an employee par- 13 ticipating in a custom health option and indi- 14 vidual care expense arrangement (within the 15 meaning of section 9815(b)(2)) offered by the 16 employee’s employer.”. 17 (b) EFFECTIVE DATE.—The amendment made by 18 this section shall apply to taxable years beginning after 19 December 31, 2025. 20	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110203. EMPLOYER CREDIT FOR CHOICE ARRANGE-	21 MENT. 22 (a) IN GENERAL.—Subpart D of part IV of sub- 23 chapter A of chapter 1 is amended by adding at the end 24 the following new section: 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00836 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 837 •HR 1 RH “SEC. 45BB.	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>EMPLOYER CREDIT FOR CHOICE ARRANGE- 1 MENT. 2 “(a) IN GENERAL.—For purposes of section 38, in 3 the case of an eligible employer, the CHOICE arrange- 4 ment credit determined under this section for any taxable 5 year is an amount, with respect to each employee enrolled 6 during the credit period in a CHOICE arrangement main- 7 tained by the employer, equal to— 8 “(1) \$100 multiplied by the number of months 9 for which the employee is so enrolled during the first 10 year in the credit period, and 11 “(2) one-half of the dollar amount in effect 12 under paragraph (1) for the taxable year, multiplied 13 by the number of months for which the employee is 14 so enrolled during the second year of the credit pe- 15 riod. 16 “(b) ARRANGEMENT MUST CONSTITUTE MINIMUM 17 ESSENTIAL COVERAGE.—An employee shall not be taken 18 into account under subsection (a) unless such employee’s 19 eligibility for the CHOICE arrangement (determined with- 20 out regard to the employee being enrolled) would cause 21 the employee to be treated under section 36B(c)(2) as 22 being eligible for minimum essential coverage consisting 23 of an eligible employer-sponsored plan (as defined in sec- 24 tion 5000A(f)(2)). 25 “(c) DEFINITIONS.—For purposes of</p>		
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this section— 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00837 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 838 •HR 1 RH “(1) CHOICE ARRANGEMENT.—The term 1 ‘CHOICE arrangement’ means a custom health op- 2 tion and individual care expense arrangement (as de- 3 fined in section 9815(b)(2)(B)). 4 “(2) CREDIT PERIOD.—The credit period with 5 respect to an eligible employer is the first 2 one-year 6 periods beginning with the month during which the 7 employer first establishes a CHOICE arrangement 8 on behalf of employees of the employer. 9 “(3) ELIGIBLE EMPLOYER.—The term ‘eligible 10 employer’ means, with respect to any taxable year 11 beginning in a calendar year, an employer who is not 12 an applicable large employer for the calendar year 13 under section 4980H. 14 “(d) INFLATION ADJUSTMENT.— 15 “(1) IN GENERAL.—In the case of any taxable 16 year beginning in a calendar year after 2026, the 17 dollar amount in subsection (a) shall be increased by 18 an amount equal to— 19 “(A) such dollar amount, multiplied by 20 “(B) the cost-of-living adjustment deter- 21 mined under section 1(f)(3) for the calendar 22 year in which such taxable year begins by sub- 23 stituting ‘calendar year 2025’ for

	<p>'calendar year 24 2016' in subparagraph (A)(ii) thereof. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00838 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 839 •HR 1 RH "(2) ROUNDING.—If any amount after adjust- 1 ment under paragraph (1) is not a multiple of \$10, 2 such amount shall be rounded to the next lower mul- 3 tiple of \$10.". 4 (b) CREDIT MADE PART OF GENERAL BUSINESS 5 CREDIT.—Section 38(b) is amended by striking "plus" at 6 the end of paragraph (40), by striking the period at the 7 end of paragraph (41) and inserting " plus", and by add- 8 ing at the end the following new paragraph: 9 "(42) the CHOICE arrangement credit deter- 10 mined under section 45BB(a)". 11 (c) CREDIT ALLOWED AGAINST ALTERNATIVE MIN- 12 IMUM TAX.—Section 38(c)(4)(B) is amended— 13 (1) by redesignating clauses (x), (xi), and (xii) 14 as clauses (xi), (xii), and (xiii), respectively, and 15 (2) by inserting after clause (ix) the following 16 new clause: 17 "(x) the credit determined under sec- 18 tion 45BB,". 19 (d) CLERICAL AMENDMENT.—The table of sections 20 for subpart D of part IV of subchapter A of chapter 1 21 is amended by adding at the end the following new item: 22 "Sec. 45BB. Employer credit for CHOICE arrangement.". (e) EFFECTIVE</p>		
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	<p>DATE.—The amendments made by 23 this section shall apply to taxable years beginning after 24 December 31, 2025. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00839 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 840 •HR 1 RH</p>		
SEC. 110204. INDIVIDUALS ENTITLED TO PART A OF MEDI-	<p>1 CARE BY REASON OF AGE ALLOWED TO CON- 2 TRIBUTE TO HEALTH SAVINGS ACCOUNTS. 3 (a) IN GENERAL.—Section 223(c)(1)(B) is amended 4 by striking “and” at the end of clause (ii), by striking 5 the period at the end of clause (iii) and inserting “, and”, 6 and by adding at the end the following new clause: 7 “(iv) entitlement to hospital insurance 8 benefits under part A of title XVIII of the 9 Social Security Act by reason of section 10 226(a) of such Act.”. 11 (b) TREATMENT OF HEALTH INSURANCE PUR- 12 CHASED FROM ACCOUNT.—Section 223(d)(2)(C)(iv) is 13 amended by inserting “and who is not an eligible indi- 14 vidual” after “who has attained the age specified in sec- 15 tion 1811 of the Social Security Act”. 16 (c) COORDINATION WITH PENALTY ON DISTRIBU- 17 TIONS NOT USED FOR QUALIFIED MEDICAL EX- 18 PENSES.—Section 223(f)(4)(C) is amended by striking 19 “Subparagraph (A)” and inserting “Except in the case of 20 an eligible individual, subparagraph (A)” 21 (d) CONFORMING</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>AMENDMENT.—Section 223(b)(7) 22 is amended by inserting “(other than an entitlement to 23 benefits described in subsection (c)(1)(B)(iv))” after “So- 24 cial Security Act”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00840 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 841 •HR 1 RH (e) EFFECTIVE DATE.—The amendments made by 1 this section shall apply to months beginning after Decem- 2 ber 31, 2025. 3</p>		
SEC. 110205. TREATMENT OF DIRECT PRIMARY CARE SERV-	<p>4 ICE ARRANGEMENTS. 5 (a) IN GENERAL.—Section 223(c)(1) is amended by 6 adding at the end the following new subparagraph: 7 “(E) TREATMENT OF DIRECT PRIMARY 8 CARE SERVICE ARRANGEMENTS.— 9 “(i) IN GENERAL.—A direct primary 10 care service arrangement shall not be 11 treated as a health plan for purposes of 12 subparagraph (A)(ii). 13 “(ii) DIRECT PRIMARY CARE SERVICE 14 ARRANGEMENT.—For purposes of this sub- 15 paragraph— 16 “(I) IN GENERAL.—The term ‘di- 17 rect primary care service arrange- 18 ment’ means, with respect to any indi- 19 vidual, an arrangement under which 20 such individual is provided medical 21 care (as defined in section 213(d)) 22 consisting solely of primary care serv- 23 ices provided by primary care practi- 24 tioners (as defined</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>in section 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00841 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 842 •HR 1 RH 1833(x)(2)(A) of the Social Security 1 Act, determined without regard to 2 clause (ii) thereof), if the sole com- 3 pensation for such care is a fixed peri- 4 odic fee. 5 “(II) LIMITATION.—With respect 6 to any individual for any month, such 7 term shall not include any arrange- 8 ment if the aggregate fees for all di- 9 rect primary care service arrange- 10 ments (determined without regard to 11 this subclause) with respect to such 12 individual for such month exceed 13 \$150 (twice such dollar amount in the 14 case of an individual with any direct 15 primary care service arrangement (as 16 so determined) that covers more than 17 one individual). 18 “(iii) CERTAIN SERVICES SPECIFI- 19 CALLY EXCLUDED FROM TREATMENT AS 20 PRIMARY CARE SERVICES.—For purposes 21 of this subparagraph, the term ‘primary 22 care services’ shall not include— 23 “(I) procedures that require the 24 use of general anesthesia, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00842 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 843 •HR 1 RH “(II) prescription</p>		
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	<p>drugs (other 1 than vaccines), and 2 “(III) laboratory services not 3 typically administered in an ambula- 4 tory primary care setting. 5 The Secretary, after consultation with the 6 Secretary of Health and Human Services, 7 shall issue regulations or other guidance 8 regarding the application of this clause.”. 9 (b) DIRECT PRIMARY CARE SERVICE ARRANGEMENT 10 FEES TREATED AS MEDICAL EXPENSES.—Section 11 223(d)(2)(C) is amended by striking “or” at the end of 12 clause (iii), by striking the period at the end of clause (iv) 13 and inserting “, or”, and by adding at the end the fol- 14 lowing new clause: 15 “(v) any direct primary care service 16 arrangement.”. 17 (c) INFLATION ADJUSTMENT.—Section 223(g)(1) is 18 amended— 19 (1) by inserting “, (c)(1)(E)(ii)(II),” after 20 “(b)(2)” each place it appears, and 21 (2) in subparagraph (B), by striking “clause 22 (ii)” in clause (i) and inserting “clauses (ii) and 23 (iii)”, by striking “and” at the end of clause (i), by 24 striking the period at the end of clause (ii) and in- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00843 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 844 •HR 1 RH serting “, and”, and by inserting after clause (ii) the 1 following new clause: 2 “(iii) in the case of the dollar amount 3 in</p>		
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	<p>subsection (c)(1)(E)(ii)(II) for taxable 4 years beginning in calendar years after 5 2026, 'calendar year 2025'."". 6 (d) EFFECTIVE DATE.—The amendments made by 7 this section shall apply to months beginning after Decem- 8 ber 31, 2025. 9</p>		
SEC. 110206. ALLOWANCE OF BRONZE AND CATASTROPHIC	<p>10 PLANS IN CONNECTION WITH HEALTH SAV- 11 INGS ACCOUNTS. 12 (a) IN GENERAL.—Section 223(c)(2) is amended by 13 adding at the end the following new subparagraph: 14 “(H) BRONZE AND CATASTROPHIC PLANS 15 TREATED AS HIGH DEDUCTIBLE HEALTH 16 PLANS.—The term 'high deductible health plan' 17 shall include any plan— 18 “(i) available as individual coverage 19 through an Exchange established under 20 section 1311 or 1321 of the Patient Pro- 21 tection and Affordable Care Act, and 22 “(ii) described in subsection (d)(1)(A) 23 or (e) of section 1302 of such Act.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00844 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 845 •HR 1 RH (b) EFFECTIVE DATE.—The amendment made by 1 this section shall apply to months beginning after Decem- 2 ber 31, 2025. 3</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 110207. ON-SITE EMPLOYEE CLINICS.	<p>4 (a) IN GENERAL.—Section 223(c)(1), as amended by 5 the preceding provisions of this Act, is amended by adding 6 at the end</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the following new subparagraph: 7</p> <p>“(F) SPECIAL RULE FOR QUALIFIED ITEMS AND SERVICES.— 9 “(i) IN GENERAL.— For purposes of 10 subparagraph (A)(ii), an individual shall 11 not be treated as covered under a health 12 plan described in subclauses (I) and (II) of 13 such subparagraph merely because the in- 14 dividual is eligible to receive, or receives, 15 qualified items and services— 16 “(I) at a healthcare facility lo- 17 cated at a facility owned or leased by 18 the employer of the individual (or of 19 the individual’s spouse), or 20 “(II) at a healthcare facility op- 21 erated primarily for the benefit of em- 22 ployees of the employer of the indi- 23 vidual (or of the individual’s spouse). 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00845 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 846 •HR 1 RH “(ii) QUALIFIED ITEMS AND SERVICES 1</p> <p>DEFINED.—For purposes of this subpara- 2 graph, the term ‘qualified items and serv- 3 ices’ means the following: 4 “(I) Physical examination. 5 “(II) Immunizations, including 6 injections of antigens provided by em- 7 ployees. 8 “(III) Drugs or biologicals other 9 than a prescribed drug (as such term 10 is defined in section 213(d)(3)). 11 “(IV) Treatment for injuries oc- 12</p>		
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	<p>curing in the course of employment. 13 “(V) Preventive care for chronic 14 conditions (as defined in clause (iv)). 15 “(VI) Drug testing. 16 “(VII) Hearing or vision 17 screenings and related services. 18 “(iii)</p> <p>AGGREGATION.—For purposes 19 of clause (i), all persons treated as a single 20 employer under subsection (b), (c), (m), or 21 (o) of section 414 shall be treated as a sin- 22 gle employer. 23 “(iv)</p> <p>PREVENTIVE CARE FOR CHRON- 24 IC CONDITIONS.—For purposes of this sub- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00846 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 847 •HR 1 RH paragraph, the term ‘preventive care for 1 chronic conditions’ means any item or 2 service specified in the Appendix of Inter- 3 nal Revenue Service Notice 2019–45 which 4 is prescribed to treat an individual diag- 5 nosed with the associated chronic condition 6 specified in such Appendix for the purpose 7 of preventing the exacerbation of such 8 chronic condition or the development of a 9 secondary condition, including any amend- 10 ment, addition, removal, or other modifica- 11 tion made by the Secretary (pursuant to 12 the authority granted to the Secretary 13 under paragraph (2)(C)) to the items or 14 services specified in such Appendix subse- 15 quent to</p>		
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	the date of publication of such 16 Notice.”. 17 (b) EFFECTIVE DATE.—The amendments made by 18 this section shall apply to months in taxable years begin- 19 ning after December 31, 2025. 20		
SEC. 110208. CERTAIN AMOUNTS PAID FOR PHYSICAL AC-	21 TIVITY, FITNESS, AND EXERCISE TREATED AS 22 AMOUNTS PAID FOR MEDICAL CARE. 23 (a) IN GENERAL.—Section 223(d)(2)(A) is amended 24 by adding at the end the following: “For purposes of this 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00847 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 848 •HR 1 RH subparagraph, amounts paid for qualified sports and fit- 1 ness expenses shall be treated as paid for medical care.”. 2 (b) QUALIFIED SPORTS AND FITNESS EXPENSES.— 3 Section 223(d)(2) is amended by adding at the end the 4 following new subparagraph: 5 “(E) QUALIFIED SPORTS AND FITNESS EX- 6 PENSES.—For purposes of this paragraph— 7 “(i) IN GENERAL.— The term ‘quali- 8 fied sports and fitness expenses’ means 9 amounts paid exclusively for the sole pur- 10 pose of participating in a physical activity 11 including— 12 “(I) for membership at a fitness 13 facility, or 14 “(II) for participation or instruc- 15 tion in physical exercise or physical 16 activity. 17 “(ii) OVERALL DOLLAR LIMITA- 18 TION.— 19 “(I) IN GENERAL.—The aggre- 20 gate amount treated as	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>qualified 21 sports and fitness expenses with re- 22 spect to any taxpayer for any taxable 23 year shall not exceed \$500 (\$1,000 in 24 the case of a joint return or a head of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00848 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 849 •HR 1 RH household (as defined in section 1 2(b))). 2 “(II) MONTHLY LIMIT.—The 3 amount taken into account under sub- 4 paragraph (A) as paid for partici- 5 pating in a physical activity during a 6 month beginning during the taxable 7 year shall not exceed an amount equal 8 to 1/12 of the amount in effect with 9 respect to the taxpayer for the taxable 10 year under subclause (I). 11 “(iii) FITNESS FACILITY.—For pur- 12 poses of clause (i)(I), the term ‘fitness fa- 13 cility’ means a facility— 14 “(I) which provides instruction in 15 a program of physical exercise, offers 16 facilities for the preservation, mainte- 17 nance, encouragement, or development 18 of physical fitness, or serves as the 19 site of such a program of a State or 20 local government, 21 “(II) which is not a private club 22 owned and operated by its members, 23 “(III) which does not offer golf, 24 hunting, sailing, or riding facilities, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00849 Fmt 6652 Sfmt 6201</p>		
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	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 850 •HR 1 RH “(IV) the health or fitness com- 1 ponent of which is not incidental to its 2 overall function and purpose, and 3 “(V) which is fully compliant 4 with the State of jurisdiction and 5 Federal anti-discrimination laws. 6 “(iv) TREATMENT OF PERSONAL 7 TRAINERS, EXERCISE VIDEOS, ETC.—The 8 term ‘qualified sports and fitness expenses’ 9 shall not include any amount paid for— 10 “(I) videos, books, or similar ma- 11 terials, 12 “(II) remote or virtual instruc- 13 tion in a physical exercise or physical 14 activity, unless such instruction is live, 15 or 16 “(III) one-on-one personal train- 17 ing. 18 “(v) PROGRAMS WHICH INCLUDE 19 COMPONENTS OTHER THAN PHYSICAL EX- 20 ERCISE AND PHYSICAL ACTIVITY.—Rules 21 similar to the rules of section 213(d)(6) 22 shall apply in the case of any program that 23 includes physical exercise or physical activ- 24 ity and also other components. For pur- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00850 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 851 •HR 1 RH poses of the preceding sentence, travel and 1 accommodations shall be treated as a sepa- 2 rate component. 3 “(vi) MEMBERSHIP, PARTICIPATION, 4</p>		
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	<p>AND INSTRUCTION MUST BE CON- 5 TINUING.—An amount shall not be treated 6 as paid for the purpose of participating in 7 a physical activity unless— 8 “(I) in the case of a membership 9 at a fitness facility, such membership 10 is for more than 1 day, and 11 “(II) in the case of participation 12 or instruction in physical exercise or 13 physical activity, the amount paid 14 constitutes payment for more than 1 15 occasion of such participation or in- 16 struction. 17 “(vii) COST-OF-LIVING ADJUST- 18 MENT.—In the case of any taxable year be- 19 ginning in a calendar year after 2026, each 20 dollar amount in clause (ii)(I) shall be in- 21 creased by an amount equal to— 22 “(I) such dollar amount, multi- 23 plied by 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00851 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 852 •HR 1 RH “(II) the cost-of- living adjust- 1 ment determined under section 1(f)(3) 2 for the calendar year in which such 3 taxable year begins by substituting 4 ‘calendar year 2025’ for ‘calendar 5 year 2016’ in subparagraph (A)(ii) 6 thereof. 7 If any increase under the preceding sen- 8 tence is not a multiple of \$50, such in- 9 crease shall be rounded to the nearest mul- 10 tiple of \$50.”. 11 (c) EFFECTIVE DATE.—The amendments made by 12 this</p>		
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	section shall apply to taxable years beginning after 13 December 31, 2025. 14		
SEC. 110209. ALLOW BOTH SPOUSES TO MAKE CATCH-UP	<p>15 CONTRIBUTIONS TO THE SAME HEALTH SAV- 16 INGS ACCOUNT. 17 (a) IN GENERAL.—Section 223(b)(5) is amended to 18 read as follows: 19 “(5) SPECIAL RULE FOR MARRIED INDIVIDUALS 20 WITH FAMILY COVERAGE.— 21 “(A) IN GENERAL.—In the case of individ- 22 uals who are married to each other, if both 23 spouses are eligible individuals and either 24 spouse has family coverage under a high de- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00852 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 853 •HR 1 RH ductible health plan as of the first day of any 1 month— 2 “(i) the limitation under paragraph 3 (1) shall be applied by not taking into ac- 4 count any other high deductible health 5 plan coverage of either spouse (and if such 6 spouses both have family coverage under 7 separate high deductible health plans, only 8 one such coverage shall be taken into ac- 9 count), 10 “(ii) such limitation (after application 11 of clause (i)) shall be reduced by the ag- 12 gregate amount paid to Archer MSAs of 13 such spouses for the taxable year, and 14 “(iii) such limitation (after application 15 of clauses (i) and (ii)) shall be divided 16 equally between such spouses unless they 17 agree on a</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>different division. 18 “(B) TREATMENT OF ADDITIONAL CONTRIBUTION AMOUNTS.— If both spouses referred to in subparagraph (A) have attained age 21 before the close of the taxable year, the limitation referred to in subparagraph (A)(iii) which is subject to division between the spouses shall include the additional contribution amounts determined under paragraph (3) for both spouses. 1 In any other case, any additional contribution amount determined under paragraph (3) shall not be taken into account under subparagraph (A)(iii) and shall not be subject to division between the spouses.”. 6 (b) EFFECTIVE DATE.—The amendments made by 7 this section shall apply to taxable years beginning after 8 December 31, 2025. 9</p>		
SEC. 110210. FSA AND HRA TERMINATIONS OR CONVERSIONS TO FUND HSAs.	<p>11 (a) IN GENERAL.—Section 106(e)(2) is amended to read as follows: 12 “(2) QUALIFIED HSA DISTRIBUTION.—For 14 purposes of this subsection— 15 “(A) IN GENERAL.—The term ‘qualified HSA distribution’ means, with respect to any 17 employee, a distribution from a health flexible</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>18 spending arrangement or health reimbursement 19 arrangement of such employee contributed di- 20 rectly to a health savings account of such em- 21 ployee if— 22 “(i) such distribution is made in con- 23 nection with such employee establishing 24 coverage under a high deductible health 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00854 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 855 •HR 1 RH plan (as defined in section 223(c)(2)) if 1 during the 4-year period preceding the 2 date the employee so establishes coverage 3 the employee was not covered under such 4 a high deductible health plan, and 5 “(ii) such arrangement is described in 6 section 223(c)(1)(B)(v) with respect to any 7 portion of the plan year remaining after 8 such distribution is made, if such employee 9 remains enrolled in such arrangement. 10 “(B) DOLLAR LIMITATION.—The aggregate amount of distributions from health flexi- 12 ble spending arrangements and health reim- 13 bursement arrangements of any employee which 14 may be treated as qualified HSA distributions 15 in connection with an establishment of coverage 16 described in subparagraph (A)(i) shall not ex- 17 ceed the dollar amount in effect under section 18 125(i)(1) (twice such amount in the case of cov- 19</p>		
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	<p>erage which is described in section 20 223(b)(2)(B)).”. 21 (b)</p> <p>PARTIAL REDUCTION OF LIMITATION ON DE- 22 DUCTIBLE HSA CONTRIBUTIONS.—Section 223(b)(4) is 23 amended by striking “and” at the end of subparagraph 24 (B), by striking the period at the end of subparagraph 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00855 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 856 •HR 1 RH (C) and inserting “, and”, and by inserting after subpara- 1 graph (C) the following new subparagraph: 2 “(D) so much of any qualified HSA dis- 3 tribution (as defined in section 106(e)(2)) made 4 to a health savings account of such individual 5 during the taxable year as does not exceed the 6 aggregate increases in the balance of the ar- 7 rangement from which such distribution is 8 made which occur during the portion of the 9 plan year which precedes such distribution 10 (other than any balance carried over to such 11 plan year and determined without regard to any 12 decrease in such balance during such portion of 13 the plan year).”. 14 (c)</p> <p>CONVERSION TO HSA-COMPATIBLE ARRANGE- 15 MENT FOR REMAINDER OF PLAN YEAR.—Section 16 223(c)(1)(B), as amended by this preceding provisions of 17 this Act, is</p>		
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	<p>amended by striking “and” at the end of clause 18 (iii), by striking the period at the end of clause (iv) and 19 inserting “, and”, and by adding at the end the following 20 new clause: 21 “(v) coverage under a health flexible 22 spending arrangement or health reimburse- 23 ment arrangement for the portion of the 24 plan year after a qualified HSA distribu- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00856 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 857 •HR 1 RH tion (as defined in section 106(e)(2) deter- 1 mined without regard to subparagraph 2 (A)(ii) thereof) is made, if the terms of 3 such arrangement which apply for such 4 portion of the plan year are such that, if 5 such terms applied for the entire plan 6 year, then such arrangement would not be 7 taken into account under subparagraph 8 (A)(ii) of this paragraph for such plan 9 year.”.</p> <p>10 (d) INCLUSION OF QUALIFIED HSA DISTRIBUTIONS 11 ON W-2.— 12 (1) IN GENERAL.—Section 6051(a), as amend- 13 ed by the preceding provisions of this Act, is amend- 14 ed by striking “and” at the end of paragraph (18), 15 by striking the period at the end of paragraph (19) 16 and inserting “, and”, and by inserting after para- 17 graph (19) the following new paragraph: 18 “(20) the amount of any qualified HSA dis- 19 tribution</p>		
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	<p>(as defined in section 106(e)(2)) with re- 20 spect to such employee.”. 21 (2) CONFORMING AMENDMENT.—Section 22 6051(a)(12) is amended by inserting “(other than 23 any qualified HSA distribution, as defined in section 24 106(e)(2))” before the comma at the end. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00857 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 858 •HR 1 RH (e) EFFECTIVE DATE.—The amendments made by 1 this section shall apply to distributions made after Decem- 2 ber 31, 2025. 3</p>		
SEC. 110211. SPECIAL RULE FOR CERTAIN MEDICAL EX-	<p>4 PENSES INCURRED BEFORE ESTABLISHMENT 5 OF HEALTH SAVINGS ACCOUNT. 6 (a) IN GENERAL.—Section 223(d)(2), as amended by 7 the preceding provisions of this Act, is amended by adding 8 at the end the following new subparagraph: 9</p> <p>“(F) TREATMENT OF CERTAIN MEDICAL 10 EXPENSES INCURRED BEFORE ESTABLISHMENT 11 OF ACCOUNT.—If a health savings account is 12 established during the 60-day period beginning 13 on the date that coverage of the account bene- 14 ficiary under a high deductible health plan be- 15 gins, then, solely for purposes of determining 16 whether an amount paid is used for a qualified 17 medical expense, such account shall be treated 18 as having been</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>established on the date that 19 such coverage begins.”. 20 (b) EFFECTIVE DATE.—The amendment made by 21 this section shall apply with respect to coverage beginning 22 after December 31, 2025. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00858 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 859 •HR 1 RH</p>		
SEC. 110212. CONTRIBUTIONS PERMITTED IF SPOUSE HAS	<p>1 HEALTH FLEXIBLE SPENDING ARRANGE- 2 MENT. 3 (a) CONTRIBUTIONS PERMITTED IF SPOUSE HAS A 4 HEALTH FLEXIBLE SPENDING ARRANGEMENT.—Section 5 223(c)(1)(B), as amended by this preceding provisions of 6 this Act, is amended by striking “and” at the end of clause 7 (iv), by striking the period at the end of clause (v) and 8 inserting “, and”, and by adding at the end the following 9 new clause: 10 “(vi) coverage under a health flexible 11 spending arrangement of the spouse of the 12 individual for any plan year of such ar- 13 rangement if the aggregate reimburse- 14 ments under such arrangement for such 15 year do not exceed the aggregate expenses 16 which would be eligible for reimbursement 17 under such arrangement if such expenses 18 were determined without regard to any ex- 19 penses paid or incurred with respect to 20 such individual.”. 21 (b) EFFECTIVE</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>DATE.—The amendment made by 22 this section shall apply to plan years beginning after De- 23 cember 31, 2025. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00859 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 860 •HR 1 RH</p>		
SEC. 110213. INCREASE IN HEALTH SAVINGS ACCOUNT CON-	<p>1 TRIBUTION LIMITATION FOR CERTAIN INDI- 2 VIDUALS. 3 (a) INCREASE.— 4 (1) IN GENERAL.— Section 223(b) is amended 5 by adding at the end the following new paragraph: 6 “(9) INCREASE IN LIMITATION FOR CERTAIN 7 TAXPAYERS.— 8 “(A) IN GENERAL.—The applicable limita- 9 tion under subparagraphs (A) and (B) of para- 10 graph (2) shall be increased by \$4,300 and 11 \$8,550, respectively. 12 “(B) LIMITATION BASED ON MODIFIED 13 ADJUSTED GROSS INCOME.—The amount of the 14 increase under subparagraph (A) (determined 15 without regard to this subparagraph) shall be 16 reduced (but not below zero) by the amount 17 which bears the same ratio to the amount of 18 such increase (as so determined) as— 19 “(i) the excess (if any) of— 20 “(I) the taxpayer’s adjusted 21 gross income for such taxable year, 22 over 23 “(II) \$75,000 (\$150,000 in the 24 case of a joint return, if the eligible 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00860 Fmt 6652 Sfmt</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 861 •HR 1 RH individual has family coverage), bears 1 to 2 “(ii) \$25,000 (\$50,000 in the case of 3 a joint return, if the eligible individual has 4 family coverage). 5 For purposes of the preceding sentence, ad- 6 justed gross income shall be determined in the 7 same manner as under section 219(g)(3)(A), 8 except determined without regard to any deduc- 9 tion allowed under this section.”. 10 (2) ONLY TO APPLY TO EMPLOYEE CONTRIBU- 11 TIONS.—Section 106(d)(1) is amended by inserting 12 “and section 223(b)(9)” after “determined without 13 regard to this subsection”. 14 (b) INFLATION ADJUSTMENT.—Section 223(g), as 15 amended by the preceding provisions of this Act, is amend- 16 ed— 17 (1) by inserting “, (b)(9)(A), (b)(9)(B)(i)(II),” 18 before “and (c)(2)(A)” each place it appears, 19 (2) by striking “clauses (ii) and (ii)” in para- 20 graph (1)(B)(i) and inserting “clauses (ii), (iii), and 21 (iv)”, 22 (3) by striking “and” at the end of paragraph 23 (1)(B)(ii), 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00861 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 862 •HR 1 RH (4) by striking the period at the end of para- 1 graph (1)(B)(iii) and inserting “, and”, and 2 (5) by inserting after paragraph</p>	
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	<p>(1)(B)(iii) the 3 following new clause: 4 “(iv) in the case of the dollar amounts 5 in subsections (b)(9)(A) and 6 (b)(9)(B)(i)(II), ‘calendar year 2025’.”. 7 (c) EFFECTIVE DATE.— 8 (1) SUBSECTION (a).—The amendments made 9 by subsection (a) shall apply to taxable years begin- 10 ning after December 31, 2025. 11 (2) SUBSECTION (b).— The amendments made 12 by subsection (b) shall apply to taxable years begin- 13 ning after December 31, 2026. 14</p>		
SEC. 110214. REGULATIONS.	<p>15 The Secretary of the Treasury and the Secretary of 16 Health and Human Services may each prescribe such rules 17 and other guidance as may be necessary or appropriate 18 to carry out the amendments made by this part. 19</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00862 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 863 •HR 1 RH Subtitle B—Make Rural America 1 and Main Street Grow Again 2 PART 1— EXTENSION OF TAX CUTS AND JOBS ACT 3 REFORMS FOR RURAL AMERICA AND MAIN 4 STREET 5</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 111001. EXTENSION OF SPECIAL DEPRECIATION AL-	<p>6 LOWANCE FOR CERTAIN PROPERTY. 7 (a) IN GENERAL.— Section 168(k) is amended— 8 (1) in paragraph (2)— 9 (A) by striking “January 1, 2027” each 10 place it appears and inserting “January 1, 11 2030”, and 12 (B) in subparagraph (B)— 13 (i) in</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>clause (i)(II), by striking “Janu- 14 ary 1, 2028” and inserting “January 1, 15 2031”, and 16 (ii) in the heading of clause (ii), by 17 striking “PRE-JANUARY 1, 2027 BASIS” and 18 inserting “PRE- JANUARY 1, 2030 BASIS”, 19 (2) in paragraph (5)(A), by striking “January 20 1, 2027” and inserting “January 1, 2030”, and 21 (3) in paragraph (6)— 22 (A) in subparagraph (A)— 23 (i) by inserting “in the case of prop- 24 erty acquired by the taxpayer before Janu- 25 VerDate Sep 11 2014 02:44 May 21, 2025 jkt 059200 PO 00000 Frm 00863 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 864 •HR 1 RH ary 20, 2025,” after “Except as otherwise 1 provided in this paragraph” , and 2 (ii) by striking “and” at the end of 3 clause (iv), by striking the period at the 4 end of clause (v) and inserting “, and”, 5 and by adding at the end the following new 6 clause: 7 “(vi) in the case of property placed in 8 service after December 31, 2026, 0 per- 9 cent.”, 10 (B) in subparagraph (B)— 11 (i) by striking “In the case of prop- 12 erty described” and inserting “In the case 13 of property acquired by the taxpayer before 14 January 20, 2025 and described”, and 15 (ii) by striking “and” at the end of 16 clause (iv), by striking the period at the 17 end of clause (v) and inserting “, and”, 18 and by adding</p>		
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	<p>at the end the following new 19 clause: 20 “(vi) in the case of property placed in 21 service after December 31, 2027, 0 per- 22 cent.”, 23 (C) in subparagraph (C), by inserting 24 “and” at the end of clause (iii), by striking 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00864 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 865 •HR 1 RH clauses (iv) and (v), and by adding at the end 1 the following new clause: 2 “(iv) in the case of a plant which is 3 planted or grafted after January 19, 2025, 4 and before January 1, 2030, 100 per- 5 cent.”, and 6 (D) by adding at the end the following new 7 subparagraph: 8 “(D) RULE FOR PROPERTY ACQUIRED 9 AFTER JANUARY 19, 2025.— 10 “(i) IN GENERAL.—In the case of 11 property acquired by the taxpayer after 12 January 19, 2025 and placed in service 13 after such date and before January 1, 14 2030 (January 1, 2031, in the case of 15 property described in subparagraph (B) or 16 (C) of paragraph (2)), the term ‘applicable 17 percentage’ means 100 percent. 18 “(ii) ACQUISITION DATE DETERMINA- 19 TION.—For purposes of clause (i), property 20 shall not be treated as acquired after the 21 date on which a written binding contract is 22 entered into for such acquisition.”. 23 (b) CONFORMING</p>		
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	<p>AMENDMENT.—Section 24 460(c)(6)(B) is amended by striking “which” and all that 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00865 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 866 •HR 1 RH follows through the period and inserting “which has a re- 1 covery period of 7 years or less.”. 2 (c) EFFECTIVE DATES.— 3 (1) IN GENERAL.—Except as provided by para- 4 graph (2), the amendments made by this section 5 shall apply to property acquired after January 19, 6 2025 and placed in service after such date. 7 (2) SPECIFIED PLANTS.—The amendments 8 made by this section shall apply to specified plants 9 planted or grafted after January 19, 2025. 10</p>		
SEC. 111002. DEDUCTION OF DOMESTIC RESEARCH AND EX-	<p>11 PERIMENTAL EXPENDITURES. 12 (a) SUSPENSION OF AMORTIZATION FOR DOMESTIC 13 RESEARCH AND EXPERIMENTAL EXPENDITURES.—</p> <p>Sec- 14 tion 174 is amended by adding at the end the following 15 new subsection: 16 “(e) SUSPENSION OF APPLICATION TO DOMESTIC 17 RESEARCH AND EXPERIMENTAL EXPENDITURES.—</p> <p>In the 18 case of any domestic research or experimental expendi- 19 tures (as defined in section 174A(b)), this section shall 20 not apply to such expenditures paid or incurred in taxable 21 years beginning after December 31, 2024,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>and before Jan- 22 uary 1, 2030.”.</p> <p>23 (b) REINSTATEMENT OF EXPENSING FOR DOMESTIC 24 RESEARCH AND EXPERIMENTAL EXPENDITURES.—Part 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00866 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 867 •HR 1 RH VI of subchapter B of chapter 1 is amended by inserting 1 after section 174 the following new section: 2 “SEC. 174A. TEMPORARY RULES FOR DOMESTIC RESEARCH 3 AND EXPERIMENTAL EXPENDITURES. 4 “(a) TREATMENT AS EXPENSES.— Notwithstanding 5 section 263, there shall be allowed as a deduction any do- 6 mestic research or experimental expenditures which are 7 paid or incurred by the taxpayer during the taxable year. 8 “(b) DOMESTIC RESEARCH OR EXPERIMENTAL EX- 9 PENDITURES.—For purposes of this section, the term ‘do- 10 mestic research or experimental expenditures’ means re- 11 search or experimental expenditures paid or incurred by 12 the taxpayer in connection with the taxpayer’s trade or 13 business other than such expenditures which are attrib- 14 utable to foreign research (within the meaning of section 15 41(d)(4)(F)). 16 “(c) AMORTIZATION OF CERTAIN DOMESTIC RE- 17 SEARCH AND EXPERIMENTAL EXPENDITURES.—</p>		
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	<p>18 “(1) IN GENERAL.—At the election of the tax- 19 payer, made in accordance with regulations or other 20 guidance provided by the Secretary, in the case of 21 domestic research or experimental expenditures 22 which would (but for subsection (a)) be chargeable 23 to capital account but not chargeable to property of 24 a character which is subject to the allowance under 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00867 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 868 •HR 1 RH section 167 (relating to allowance for depreciation, 1 etc.) or section 611 (relating to allowance for deple- 2 tion), subsection (a) shall not apply and the tax- 3 payer shall— 4 “(A) charge such expenditures to capital 5 account, and 6 “(B) be allowed an amortization deduction 7 of such expenditures ratably over such period of 8 not less than 60 months as may be selected by 9 the taxpayer (beginning with the midpoint of 10 the taxable year in which such expenditures are 11 paid or incurred). 12 “(2) TIME FOR AND SCOPE OF ELECTION.— The 13 election provided by paragraph (1) may be made for 14 any taxable year, but only if made not later than the 15 time prescribed by law for filing the return for such 16 taxable year (including extensions thereof). The</p>		
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	<p>17 method so elected, and the period selected by the 18 taxpayer, shall be adhered to in computing taxable 19 income for the taxable year for which the election is 20 made and for all subsequent taxable years unless, 21 with the approval of the Secretary, a change to a 22 different method (or to a different period) is author- 23 ized with respect to part or all of such expenditures. 24 The election shall not apply to any expenditure paid</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00868 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 869 •HR 1 RH or incurred during any taxable year before the tax- 1 able year for which the taxpayer makes the election. 2 “(d) SPECIAL RULES.— 3 “(1) LAND AND OTHER PROPERTY.—This sec- 4 tion shall not apply to any expenditure for the acqui- 5 sition or improvement of land, or for the acquisition 6 or improvement of property to be used in connection 7 with the research or experimentation and of a char- 8 acter which is subject to the allowance under section 9 167 (relating to allowance for depreciation, etc.) or 10 section 611 (relating to allowance for depletion); but 11 for purposes of this section allowances under section 12 167, and allowances under section 611, shall be con- 13 sidered as expenditures. 14 “(2) EXPLORATION EXPENDITURES.—</p>		
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	<p> This sec- 15 tion shall not apply to any expenditure paid or in- 16 curred for the purpose of ascertaining the existence, 17 location, extent, or quality of any deposit of ore or 18 other mineral (including oil and gas). 19 “(3) SOFTWARE DEVELOPMENT.—For purposes 20 of this section, any amount paid or incurred in con- 21 nection with the development of any software shall 22 be treated as a research or experimental expendi- 23 ture. 24 “(e) TERMINATION.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00869 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 870 •HR 1 RH “(1) IN GENERAL.— This section shall not apply 1 to amounts paid or incurred in taxable years begin- 2 ning after December 31, 2029. 3 “(2) CHANGE IN METHOD OF ACCOUNTING.—In 4 the case of a taxpayer’s first taxable year beginning 5 after December 31, 2029, paragraph (1) (and the 6 corresponding application of section 174) shall be 7 treated as a change in method of accounting for pur- 8 poses of section 481 and— 9 “(A) such change shall be treated as initi- 10 ated by the taxpayer, 11 “(B) such change shall be treated as made 12 with the consent of the Secretary, and 13 “(C) such change shall be applied only on 14 a cut-off basis for any domestic research or ex- 15 perimental expenditures </p>	
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	<p>paid or incurred in tax- 16 able years beginning after December 31, 2029, 17 and no adjustment under section 481(a) shall 18 be made.”.</p> <p>19 (c) TREATMENT OF FOREIGN RESEARCH OR EXPERI- 20 MENTAL EXPENDITURES UPON DISPOSITION.—Section 21 174(d) is amended by inserting “or reduction to amount 22 realized” after “no deduction”. 23 (d) COORDINATION WITH CERTAIN OTHER PROVI- 24 SIONS.— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00870 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 871 •HR 1 RH (1) RESEARCH CREDIT.— 1 (A) Section 41(d)(1)(A) is amended by in- 2 serting “or domestic research or experimental 3 expenditures under section 174A” after “sec- 4 tion 174”. 5 (B) Section 280C(c) is amended by adding 6 at the end the following new paragraph: 7 “(4) DOMESTIC RESEARCH OR EXPERIMENTAL 8 EXPENDITURES.—The domestic research or experi- 9 mental expenditures otherwise taken into account 10 under section 174A shall be reduced by the amount 11 of the credit allowed under section 41(a).”. 12 (C) Section 280C(c) is amended— 13 (i) in paragraph (1)(B)— 14 (I) by striking “a deduction” and 15 inserting “an amortization deduc- 16 tion”, and 17 (II) by inserting “under section</p>		
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	<p>18 174” after “basic research expenses”, 19 and 20 (ii) in paragraph (2)(A)(i), by striking 21 “paragraph (1)” and inserting “para- 22 graphs (1) and (4)”. 23 (2) AMT ADJUSTMENT.—Section 56(b)(2) is 24 amended— 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00871 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 872 •HR 1 RH (A) by striking “174(a)” each place it ap- 1 pears and inserting “174A(a)”, and 2 (B) by adding at the end of subparagraph 3 (A) the following new flush sentence: 4 “In the case of research and experimental ex- 5 penditures charged to capital account and am- 6 orted under section 174 or 174A, such 7 amounts shall be amortized for purposes of this 8 subsection as provided in clause (ii).”. 9 (3) OPTIONAL 10-YEAR WRITEOFF.—Section 10 59(e)(2)(B) is amended by striking “section 174(a) 11 (relating to research and experimental expendi- 12 tures)” and inserting “section 174A(a) (relating to 13 temporary rules for domestic research and experi- 14 mental expenditures)”. 15 (4) QUALIFIED SMALL ISSUE BONDS.—Section 16 144(a)(4)(C)(iv) is amended by inserting “or 17 174A(a)” after “174(a)”. 18 (5) START-UP EXPENDITURES.—Section 19 195(c)(1) is amended by striking</p>	
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	<p>“or 174” in the 20 last sentence and inserting “174, or 174A”. 21</p> <p>(6) CAPITAL EXPENDITURES.— 22</p> <p>(A) Section 263(a)(1)(B) is amended by 23 inserting “ or 174A” after “174”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00872 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 873 •HR 1 RH (B) Section 263A(c)(2) is amended by in- 1 sserting “or 174A” after “174”. 2 (7) ACTIVE BUSINESS COMPUTER SOFTWARE 3 ROYALTIES.— Section 543(d)(4)(A)(i) is amended by 4 inserting “174A,” after “174,”. 5 (8) SOURCE RULES.—Section 864(g)(2) is 6 amended in the last sentence— 7 (A) by striking “treated as deferred ex- 8 penses under subsection (b) of section 174” and 9 inserting “allowed as an amortization deduction 10 under section 174(a) or section 174A(c),” and 11 (B) by striking “such subsection” and in- 12 sserting “such section (as the case may be)”. 13 (9) BASIS ADJUSTMENT.—Section 1016(a)(14) 14 is amended by striking “deductions as deferred ex- 15 penses under section 174(b)(1) (relating to research 16 and experimental expenditures)” and inserting “de- 17 ductions under section 174 or 174A(c)”. 18 (10) SMALL BUSINESS STOCK.—Section 19 1202(e)(2)(B) is amended by striking “research and 20</p>		
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	<p>experimental expenditures under section 174” and 21 inserting “specified research or experimental expend- 22 itures under section 174 or domestic research or ex- 23 perimental expenditures under section 174A”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00873 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 874 •HR 1 RH (e) CLERICAL AMENDMENT.—The table of sections 1 for part VI of subchapter B of chapter 1 is amended by 2 inserting after the item relating to section 174 the fol- 3 lowing new item: 4 “Sec. 174A. Temporary rules for domestic research and experimental expendi- tures.”. (f) EFFECTIVE DATE AND SPECIAL RULE.— 5 (1) IN GENERAL.— Except as otherwise pro- 6 vided in this subsection, the amendments made by 7 this section shall apply to amounts paid or incurred 8 in taxable years beginning after December 31, 2024. 9 (2) TREATMENT OF FOREIGN RESEARCH OR 10 EXPERIMENTAL EXPENDITURES UPON DISPOSI- 11 TION.—The amendment made by subsection (c) shall 12 apply to property disposed, retired, or abandoned 13 after May 12, 2025. 14 (3) COORDINATION WITH RESEARCH CREDIT.— 15 The amendments made by subparagraphs (B) and 16 (C) of subsection (d)(1) shall apply to</p>		
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	<p>taxable years 17 beginning after December 31, 2024. 18 (4) SPECIAL RULE FOR SHORT TAXABLE 19 YEARS.—The Secretary of the Treasury may pre- 20 scribe such rules as are necessary or appropriate to 21 provide for the application of the amendments made 22 by this section in the case of any taxable year of less 23 than 12 months that begins after December 31, 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00874 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 875 •HR 1 RH 2024, and ends before the date of the enactment of 1 this Act. 2 (5) CHANGE IN METHOD OF ACCOUNTING.— 3 The amendments made by this section shall be treat- 4 ed as a change in method of accounting for purposes 5 of section 481 of the Internal Revenue Code of 1986 6 and— 7 (A) such change shall be treated as initi- 8 ated by the taxpayer, 9 (B) such change shall be treated as made 10 with the consent of the Secretary, and 11 (C) such change shall be applied only on a 12 cut-off basis for any research or experimental 13 expenditures paid or incurred in taxable years 14 beginning after December 31, 2024, and no ad- 15 justments under section 481(a) shall be made. 16 (6) NO INFERENCE.—The amendments made 17 by subparagraphs (B) and</p>		
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	<p>(C) of subsection (d)(1) 18 shall not be construed to create any inference with 19 respect to the proper application of section 280C(c) 20 of the Internal Revenue Code of 1986 with respect 21 to taxable years beginning before January 1, 2025. 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00875 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 876 •HR 1 RH</p>		
SEC. 111003. MODIFIED CALCULATION OF ADJUSTED TAX-	<p>1 ABLE INCOME FOR PURPOSES OF BUSINESS 2 INTEREST DEDUCTION. 3 (a) IN GENERAL.— Section 163(j)(8)(A)(v) is amend- 4 ed by striking “beginning before January 1, 2022” and 5 inserting “beginning after December 31, 2024 and before 6 January 1, 2030”. 7 (b) FLOOR PLAN FINANCING APPLICABLE TO CER- 8 TAIN TRAILERS AND CAMPERS.— Section 163(j)(9)(C) is 9 amended by adding at the end the following new flush sen- 10 tence: 11 “Such term shall also include any trailer or 12 camper which is designed to provide temporary 13 living quarters for recreational, camping, or 14 seasonal use and is designed to be towed by, or 15 affixed to, a motor vehicle.”. 16 (c) EFFECTIVE DATE AND SPECIAL RULE.— 17 (1) IN GENERAL.—The amendments made by 18 this section shall apply to taxable years beginning 19 after December 31, 2024. 20 (2) SPECIAL RULE FOR</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>SHORT TAXABLE 21 YEARS.—The Secretary of the Treasury may pre-22 scribe such rules as are necessary or appropriate to 23 provide for the application of the amendments made 24 by this section in the case of any taxable year of less 25 than 12 months that begins after December 31, 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00876 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 877 •HR 1 RH 2024, and ends before the date of the enactment of 1 this Act. 2</p>		
SEC. 111004. EXTENSION OF DEDUCTION FOR FOREIGN-DE-	<p>3 RIVED INTANGIBLE INCOME AND GLOBAL IN- 4 TANGIBLE LOW-TAXED INCOME. 5 (a) IN GENERAL.—Section 250(a) is amended by 6 striking paragraph (3). 7 (b) EFFECTIVE DATE.—The amendments made by 8 this section shall apply to taxable years beginning after 9 December 31, 2025. 10</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 111005. EXTENSION OF BASE EROSION MINIMUM TAX	<p>11 AMOUNT. 12 (a) IN GENERAL.—Section 59A(b) is amended by 13 striking paragraph (2) and by redesignating paragraphs 14 (3) and (4) as paragraphs (2) and (3), respectively. 15 (b) CONFORMING AMENDMENTS.— 16 (1) Section 59A(b)(1) is amended by striking 17 “Except as provided in paragraphs (2) and (3)” and 18 inserting “Except as provided in paragraph (2)”. 19 (2) Section 59A(b)(2), as redesignated by sub-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>20 section (a)(2), is amended by striking “the percent- 21 age otherwise in effect under paragraphs (1)(A) and 22 (2)(A) shall each be increased” and inserting “the 23 percentages otherwise in effect under paragraph 24 (1)(A) shall be increased”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00877 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 878 •HR 1 RH (3) Section 59A(e)(1)(C) is amended by striking “in the case of a taxpayer described in sub- 2 section (b)(3)(B)” and inserting “in the case of a 3 taxpayer described in subsection (b)(2)(B)”. 4 (c) EFFECTIVE DATE.—The amendments made by 5 this section shall apply to taxable years beginning after 6 December 31, 2025. 7 PART 2—ADDITIONAL TAX RELIEF FOR RURAL 8 AMERICA AND MAIN STREET 9</p>		
SEC. 111101. SPECIAL DEPRECIATION ALLOWANCE FOR	<p>10 QUALIFIED PRODUCTION PROPERTY. 11 (a) IN GENERAL.—Section 168 is amended by adding 12 at the end the following new subsection: 13 “(n) SPECIAL ALLOWANCE FOR QUALIFIED PRODUC- 14 TION PROPERTY.— 15 “(1) IN GENERAL.—In the case of any qualified 16 production property— 17 “(A) the depreciation deduction provided 18 by section 167(a) for the taxable year in which 19 such property is</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>placed in service shall include 20 an allowance equal to 100 percent of the ad- 21 justed basis of the qualified production prop- 22 erty, and 23 “(B) the adjusted basis of the qualified 24 production property shall be reduced by the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00878 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 879 •HR 1 RH amount of such deduction before computing the 1 amount otherwise allowable as a depreciation 2 deduction under this chapter for such taxable 3 year and any subsequent taxable year. 4</p> <p>“(2) QUALIFIED PRODUCTION PROPERTY.—For 5 purposes of this subsection— 6 “(A) IN GENERAL.—The term ‘qualified 7 production property’ means that portion of any 8 nonresidential real property— 9 “(i) to which this section applies, 10 “(ii) which is used by the taxpayer as 11 an integral part of a qualified production 12 activity, 13 “(iii) which is placed in service in the 14 United States or any possession of the 15 United States, 16 “(iv) the original use of which com- 17 mences with the taxpayer, 18 “(v) the construction of which begins 19 after January 19, 2025, and before Janu- 20 ary 1, 2029, 21 “(vi) with respect to which the tax- 22 payer has elected the application of this 23 subsection, and 24</p> <p>VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 00879 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 880 •HR 1 RH “(vii) which is placed in service before 1 January 1, 2033. 2 “(B) SPECIAL RULE FOR CERTAIN PROP- 3 ERTY NOT PREVIOUSLY USED IN QUALIFIED 4 PRODUCTION ACTIVITIES.— 5 “(i) IN GENERAL.—In the case of 6 property acquired by the taxpayer during 7 the period described in subparagraph 8 (A)(v), the requirements of clauses (iv) and 9 (v) of subparagraph (A) shall be treated as 10 satisfied if such property was not used in 11 a qualified production activity (determined 12 without regard to the second sentence of 13 subparagraph (D)) by any person at any 14 time during the period beginning on Janu- 15 ary 1, 2021, and ending on May 12, 2025. 16 “(ii) WRITTEN BINDING CON- 17 TRACTS.—For purposes of determining 18 under clause (i)— 19 “(I) whether such property is ac- 20 quired before the period described in 21 subparagraph (A)(v), such property 22 shall be treated as acquired not later 23 than the date on which the taxpayer 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00880 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 881 •HR 1 RH enters into a written binding contract 1 for such</p>		
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	<p>acquisition, and 2 “(II) whether such property is 3 acquired after such period, such prop- 4 erty shall be treated as acquired not 5 earlier than such date. 6 “(C) EXCLUSION OF OFFICE SPACE, 7 ETC.—The term ‘qualified production property’ 8 shall not include that portion of any nonresi- 9 dential real property which is used for offices, 10 administrative services, lodging, parking, sales 11 activities, research activities, software engineer- 12 ing activities, or other functions unrelated to 13 manufacturing, production, or refining of tan- 14 gible personal property. 15 “(D) QUALIFIED PRODUCTION ACTIVITY.— 16 The term ‘qualified production activity’ means 17 the manufacturing, production, or refining of a 18 qualified product. The activities of any taxpayer 19 do not constitute manufacturing, production, or 20 refining of a qualified product unless the activi- 21 ties of such taxpayer result in a substantial 22 transformation of the property comprising the 23 product. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00881 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 882 •HR 1 RH “(E) PRODUCTION.—The term ‘produc- 1 tion’ shall not include activities other than agri- 2 cultural production and chemical production. 3 “(F) QUALIFIED</p>		
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	<p>PRODUCT.—The term 4 ‘qualified product’ means any tangible personal 5 property. 6 “(G) SYNDICATION.—For purposes of sub- 7 paragraph (A)(iv), rules similar to the rules of 8 subsection (k)(2)(E)(iii) shall apply. 9 “(3) DEDUCTION ALLOWED IN COMPUTING 10 MINIMUM TAX.—For purposes of determining alter- 11 native minimum taxable income under section 55, 12 the deduction under section 167 for qualified pro- 13 duction property shall be determined under this sec- 14 tion without regard to any adjustment under section 15 56. 16 “(4) COORDINATION WITH CERTAIN OTHER 17 PROVISIONS.— 18 “(A) OTHER SPECIAL DEPRECIATION AL- 19 LOWANCES.—The term ‘qualified production 20 property’ shall not include any property to 21 which subsection (k), (l), or (m) applies. For 22 purposes of subsections (k)(7), (l)(3)(D), and 23 (m)(2)(B)(iii), qualified production property to 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00882 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 883 •HR 1 RH which this subsection applies shall be treated as 1 a separate class of property. 2 “(B) ALTERNATIVE DEPRECIATION PROP- 3 ERTY.—The term ‘qualified production prop- 4 erty’ shall not include any property to which the 5 alternative</p>		
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	<p>depreciation system under sub- 6 section (g) applies. For purposes of subsection 7 (g)(7)(A), qualified production property to 8 which this subsection applies shall be treated as 9 separate nonresidential real property. 10</p> <p>“(5) RECAPTURE.—If, at any time during the 11 10-year period beginning on the date that any quali- 12 fied production property is placed in service by the 13 taxpayer, such property ceases to be used as de- 14 scribed in paragraph (2)(A)(ii) and is used by the 15 taxpayer in a productive use not described in para- 16 graph (2)(A)(ii)— 17 “(A) section 1245 shall be applied— 18 “(i) by treating such property as hav- 19 ing been disposed of by the taxpayer as of 20 the first time such property is so used in 21 a productive use not described in para- 22 graph (2)(A)(ii), and 23 “(ii) by treating the amount described 24 in subparagraph (B) of section 1245(a)(1) 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00883 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 884 •HR 1 RH with respect to such disposition as being 1 not less than the amount described in sub- 2 paragraph (A) of such section, and 3 “(B) the basis of the taxpayer in such 4 property, and the taxpayer’s allowance for de- 5 preciation with respect to such property, shall 6 be</p>		
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	<p>appropriately adjusted to take into account 7 amounts recognized by reason of subparagraph 8 (A). 9</p> <p>“(6) REGULATIONS.—The Secretary shall issue 10 such regulations or other guidance as may be nec- 11 essary or appropriate to carry out the purposes of 12 this subsection, including regulations or other guid- 13 ance— 14 “(A) regarding what constitutes a substan- 15 tial transformation of property, and 16</p> <p>“(B) providing for the application of para- 17 graph (5) with respect to a change in use de- 18 scribed in such paragraph by a transferee fol- 19 lowing a fully or partially tax free transfer of 20 qualified production property.”. 21 (b) TREATMENT OF QUALIFIED PRODUCTION PROP- 22</p> <p>ERTY AS SECTION 1245</p> <p>PROPERTY.—Section 1245(a)(3) 23 is amended by striking “or” at the end of subparagraph 24 (E), by striking the period at the end of subparagraph 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00884 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB 885 •HR 1 RH (F) and inserting “, or”, and by adding at the end the 1 following new subparagraph: 2</p> <p>“(G) any qualified production property (as 3 defined in section 168(n)(2)).”. 4 (c) EFFECTIVE DATE.—The amendments made by 5 this section shall apply to property placed in service after 6</p>		
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	the date of the enactment of this Act. 7		
SEC. 111102. RENEWAL AND ENHANCEMENT OF OPPOR-	<p>8 TUNITY ZONES. 9 (a) MODIFICATION OF LOW-INCOME COMMUNITY 10 DEFINITION.— Section 1400Z–1(c)(1) is amended— 11 (1) by striking “COMMUNITIES.—The term” 12 and inserting the following: “COMMUNITIES.— 13 “(A) IN GENERAL.—The term”, and 14 (2) by adding at the end the following: 15 “(B) MODIFICATIONS.—For purposes of 16 subparagraph (A), section 45D(e)(1) shall be 17 applied in subparagraph (B) thereof, by sub- 18 stituting ‘70 percent’ for ‘80 percent’ each 19 place it appears. 20 “(C) CERTAIN CENSUS TRACTS DIS- 21 ALLOWED.—The term ‘low-income community’ 22 shall not include any population census tract 23 if—</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00885 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 886 •HR 1 RH “(i) in the case of a tract not located 1 within a metropolitan area, the median 2 family income for such tract is at least 125 3 percent of statewide median family income, 4 or 5 “(ii) in the case of a tract located 6 within a metropolitan area, the median 7 family income for such tract is at least 125 8 percent of the metropolitan area median 9 family income.”. 10 (b) NEW ROUND OF QUALIFIED OPPORTUNITY ZONE</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

11 DESIGNATIONS.— 12 (1) IN
GENERAL.—Section 1400Z-1 is
amended 13 by adding at the end
the following new subsection: 14
“(g) NEW ROUND OF QUALIFIED
OPPORTUNITY 15 ZONE
DESIGNATIONS.— 16 “(1) IN
GENERAL.—In addition to
designations 17 under subsection
(b), and under rules similar to the
18 rules of such subsection, the
Secretary shall des- 19 ignate tracts
nominated by the chief executive
offi- 20 cers of States for purposes
of this section. 21 “(2) NUMBER OF
DESIGNATIONS; PROPORTION 22
OF RURAL AREAS DESIGNATED.—
23 “(A) IN GENERAL.—Of the low-
income 24 communities within a
State, the Secretary may 25
VerDate Sep 11 2014 02:44 May
21, 2025 Jkt 059200 PO 00000 Frm
00886 Fmt 6652 Sfmt 6201
E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
887 •HR 1 RH designate under this
subsection not more than 1 25
percent as qualified opportunity
zones, of 2 which at least the lesser
of the following shall 3 be qualified
opportunity zones which are com-
4 prised entirely of a rural area: 5
“(i) The applicable percentage of
the 6 total number of qualified
opportunity zone 7 designations
which may be made within 8 the
State under this subsection. 9 “(ii)
All low-income communities with-
10 in the State which are comprised
entirely 11 of a rural area. 12 “(B)
APPLICABLE PERCENTAGE.—For

	<p>13 purposes of this paragraph, the applicable per- 14 centage shall be, for any calendar year during 15 which a designation is made, the greater of— 16 “(i) 33 percent, or 17 “(ii) the percentage of the United 18 States population living within a rural area 19 for the preceding calendar year. 20 “(3) RURAL AREA.—Whether a low-income 21 community is comprised entirely of a rural area shall 22 be determined by the Secretary in consultation with 23 the Secretary of Agriculture. For purposes of this 24 subsection, the term ‘rural area’ has the meaning 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00887 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 888 •HR 1 RH given such term by section 343(a)(13)(A) of the 1 Consolidated Farm and Rural Development Act. 2 “(4) PERIOD FOR WHICH DESIGNATION IS IN 3 EFFECT.—A designation as a qualified opportunity 4 zone under this subsection shall remain in effect for 5 the period beginning on January 1, 2027, and end- 6 ing on December 31, 2033. 7 “(5) CONTIGUOUS TRACTS NOT ELIGIBLE.— 8 Subsection (e) shall not apply to designations made 9 under this subsection.”. 10 (2) ELECTION WITH RESPECT TO NEW ROUND 11 OF ZONES.—Section 1400Z-2(a)(2)(B) is amended 12 by striking “December 31, 2026”</p>		
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	<p>and inserting 13 “December 31, 2033”. 14 (3) YEAR OF INCLUSION.—Section 1400Z- 15 2(b)(1)(B) is amended to read as follows: 16 “(B)(i) December 31, 2026, in the case of 17 an amount invested before January 1, 2027, 18 and 19 “(ii) December 31, 2033, in the case of an 20 amount invested after December 31, 2026, and 21 before January 1, 2034.”. 22 (4) WINDING DOWN INITIAL ZONE DESIGNA- 23 TIONS.—Section 1400Z-1(f) is amended— 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00888 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 889 •HR 1 RH (A) by striking “and ending” and all that 1 follows and inserting the following: “and ending 2 on December 31, 2026.”, and 3 (B) by striking “A designation” and in- 4 serting “Except as provided in subsection 5 (g)(4), a designation”. 6 (c) MODIFICATION OF OPPORTUNITY ZONE INVEST- 7 MENT INCENTIVES.— 8 (1) CONSOLIDATED BASIS INCREASES; RURAL 9 ZONE BASIS INCREASE.— Section 1400Z-2(b)(2)(B) 10 is amended by adding at the end the following new 11 clauses: 12 “(v) CONSOLIDATED BASIS INCREASE 13 FOR INVESTMENTS AFTER 2026.—In the 14 case of investments made after December 15 31, 2026— 16 “(I) clauses (iii) and (iv) shall 17 not apply, and 18 “(II) for any such investment 19</p>	
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	<p>held by the taxpayer for at least 5 20 years, the basis of such adjustment 21 shall be increased by an amount equal 22 to 10 percent of the amount of gain 23 deferred by reason of subsection 24 (a)(1)(A). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00889 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 890 •HR 1 RH “(vi) SPECIAL RULE FOR RURAL OP- 1 PORTUNITY FUNDS.—Clause (v) shall be 2 applied by substituting ‘30 percent’ for ‘10 3 percent’ in the case of an investment in a 4 qualified rural opportunity fund. 5 “(vii) QUALIFIED RURAL OPPOR- 6 TUNITY FUND.—For purposes of clause 7 (vi), a ‘qualified rural opportunity fund’ 8 means a qualified opportunity fund that 9 holds at least 90 percent of its assets in 10 qualified opportunity zone property 11 which— 12 “(I) is qualified opportunity zone 13 business property substantially all of 14 the use of which, during substantially 15 all of the fund’s holding period for 16 such property, was in a qualified op- 17 portunity zone comprised entirely of a 18 rural area, or 19 “(II) is qualified opportunity 20 zone stock, or a qualified opportunity 21 zone partnership interest, in a quali- 22 fied opportunity zone business in 23 which substantially all of the tangible 24 property</p>		
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	<p>owned or leased is qualified 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00890 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 891 •HR 1 RH opportunity zone business property 1 described in subsection (d)(3)(A)(i) 2 and substantially all the use of which 3 is in a qualified opportunity zone com- 4 prised entirely of a rural area. 5 For purposes of the preceding sentence, 6 property held in the fund shall be meas- 7 ured under rules similar to the rules of 8 subsection (d)(1).”. 9 (2) LIMITED TREATMENT OF ORDINARY IN- 10 COME.—Section 1400Z-2(a) is amended by adding 11 at the end the following new paragraph: 12 “(3) SPECIAL RULE FOR ORDINARY INCOME.— 13 In the case of any ordinary income of the taxpayer 14 for the taxable year— 15 “(A) the taxpayer may elect the applica- 16 tion of paragraph (1) with respect to so much 17 of ordinary income as does not exceed \$10,000 18 (reduced by the amount of any income with re- 19 spect to which an election pursuant to this 20 paragraph has previously been made), and 21 “(B) subsection (b)(2)(B) shall not apply 22 to the investment with respect to such elec- 23 tion.”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00891 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 892 •HR 1 RH (3) SPECIAL RULE FOR IMPROVEMENT OF EX- 1 ISTING STRUCTURES IN RURAL AREAS, INCLUDING 2 FOR DATA CENTERS.—Section 1400Z– 2(d)(2)(D)(ii) 3 is amended by inserting “(50 percent of such ad- 4 justed basis in the case of property in a qualified op- 5 portunity zone comprised entirely of a rural area)” 6 after “the adjusted basis of such property”. 7 (d) INFORMATION REPORTING ON QUALIFIED OP- 8 PORTUNITY FUNDS AND QUALIFIED RURAL OPPOR- 9 TUNITY FUNDS.— 10 (1) FILING REQUIREMENTS FOR FUNDS AND 11 INVESTORS.—Subpart A of part III of subchapter A 12 of chapter 61 is amended by inserting after section 13 6039J the following new sections: 14 “SEC. 6039K. RETURNS WITH RESPECT TO QUALIFIED OP- 15 PORTUNITY FUNDS AND QUALIFIED RURAL 16 OPPORTUNITY FUNDS. 17 “(a) IN GENERAL.—Every qualified opportunity fund 18 shall file an annual return (at such time and in such man- 19 ner as the Secretary may prescribe) containing the infor- 20 mation described in subsection (b). 21 “(b) INFORMATION FROM QUALIFIED OPPORTUNITY 22 FUNDS.—The information described in this subsection 23 is— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00892 Fmt</p>		
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	<p>6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 893 •HR 1 RH “(1) the name, address, and taxpayer identifica- 1 tion number of the qualified opportunity fund, 2 “(2) whether the qualified opportunity fund is 3 organized as a corporation or a partnership, 4 “(3) the value of the total assets held by the 5 qualified opportunity fund as of each date described 6 in section 1400Z- 2(d)(1), 7 “(4) the value of all qualified opportunity zone 8 property held by the qualified opportunity fund on 9 each such date, 10 “(5) with respect to each investment held by 11 the qualified opportunity fund in qualified oppor- 12 tunity zone stock or a qualified opportunity zone 13 partnership interest— 14 “(A) the name, address, and taxpayer 15 identification number of the corporation in 16 which such stock is held or the partnership in 17 which such interest is held, as the case may be, 18 “(B) each North American Industry Clas- 19 sification System (NAICS) code that applies to 20 the trades or businesses conducted by such cor- 21 poration or partnership, 22 “(C) the population census tracts in which 23 the qualified opportunity zone business property 24 of such corporation or partnership is located, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00893 Fmt 6652 Sfmt</p>		
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	<p>6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 894 •HR 1 RH “(D) the amount of the investment in such 1 stock or partnership interest as of each date de- 2 scribed in section 1400Z– 2(d)(1), 3 “(E) the value of tangible property held by 4 such corporation or partnership on each such 5 date which is owned by such corporation or 6 partnership, 7 “(F) the value of tangible property held by 8 such corporation or partnership on each such 9 date which is leased by such corporation or 10 partnership, 11 “(G) the approximate number of residen- 12 tial units (if any) for any real property held by 13 such corporation or partnership, and 14 “(H) the approximate average monthly 15 number of full-time equivalent employees of 16 such corporation or partnership for the year 17 (within numerical ranges identified by the Sec- 18 retary) or such other indication of the employ- 19 ment impact of such corporation or partnership 20 as determined appropriate by the Secretary, 21 “(6) with respect to the items of qualified op- 22 portunity zone business property held by the quali- 23 fied opportunity fund— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00894 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 895 •HR 1 RH “(A) the North</p>		
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	<p>American Industry Classification System (NAICS) code that applies to the trades or businesses in which such property is held, (B) the population census tract in which the property is located, (C) whether the property is owned or leased, (D) the aggregate value of the items of qualified opportunity zone property held by the qualified opportunity fund as of each date described in section 1400Z-2(d)(1), and (E) in the case of real property, number of residential units (if any), (7) the approximate average monthly number of full-time equivalent employees for the year of the trades or businesses of the qualified opportunity fund in which qualified opportunity zone business property is held (within numerical ranges identified by the Secretary) or such other indication of the employment impact of such trades or businesses as determined appropriate by the Secretary, (8) with respect to each person who disposed of an investment in the qualified opportunity fund during the year—</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00895 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 896 •HR 1 RH</p> <p>(A) the name and taxpayer identification number of such person, (B) the date or dates on which the investment disposed was acquired, and (C)</p>		
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	<p>the date or dates on which any such 5 investment was disposed and the amount of the 6 investment disposed, and 7 “(9) such other information as the Secretary 8 may require. 9 “(c) STATEMENT REQUIRED TO BE FURNISHED TO 10 INVESTORS.—Every person required to make a return 11 under subsection (a) shall furnish to each person whose 12 name is required to be set forth in such return by reason 13 of subsection (b)(8) a written statement showing— 14 “(1) the name, address and phone number of 15 the information contact of the person required to 16 make such return, and 17 “(2) the information required to be shown on 18 such return by reason of subsection (b)(8) with re- 19 spect to the person whose name is required to be so 20 set forth. 21 “(d) DEFINITIONS.—For purposes of this section— 22 “(1) IN GENERAL.—Any term used in this sec- 23 tion which is also used in subchapter Z of chapter 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00896 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 897 •HR 1 RH 1 shall have the meaning given such term under 1 such subchapter. 2 “(2) FULL-TIME EQUIVALENT EMPLOYEES.— 3 The term ‘full-time equivalent employees’ means, 4 with respect to any month, the sum of— 5 “(A)</p>		
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	<p>the number of full-time employees (as 6 defined in section 4980H(c)(4)) for the month, 7 plus 8 “(B) the number of employees determined 9 (under rules similar to the rules of section 10 4980H(c)(2)(E)) by dividing the aggregate 11 number of hours of service of employees who 12 are not full-time employees for the month by 13 120. 14 “(e) APPLICATION TO QUALIFIED RURAL OPPOR- 15 TUNITY FUNDS.—Every qualified rural opportunity fund 16 (as defined in section 1400Z–2(b)(2)(B)(vii)) shall file the 17 annual return required under subsection (a), and the 18 statements required under subsection (c), applied— 19 “(1) by substituting ‘qualified rural oppor- 20 tunity’ for ‘qualified opportunity’ each place it ap- 21 pears, 22 “(2) by substituting ‘section 1400Z– 23 2(b)(2)(B)(vii)’ for ‘section 1400Z–2(d)(1)’ each 24 place it appears, and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00897 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 898 •HR 1 RH “(3) by treating any reference (after the appli- 1 cation of paragraph (1)) to qualified rural oppor- 2 tunity zone stock, a qualified rural opportunity zone 3 partnership interest, a qualified rural opportunity 4 zone business, or qualified opportunity zone business 5 property as stock, an</p>		
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	<p>interest, a business, or property, respectively, described in (I) or (II), as the case may be, of section 1400Z-2(b)(2)(B)(vii). 8 “SEC. 6039L. INFORMATION REQUIRED FROM QUALIFIED 9 OPPORTUNITY ZONE BUSINESSES AND 10 QUALIFIED RURAL OPPORTUNITY ZONE 11 BUSINESSES. 12 “(a) IN GENERAL.—Every applicable qualified opportunity zone business shall furnish to the qualified opportunity fund described in subsection (b) a written statement in such manner and setting forth such information 16 as the Secretary may by regulations prescribe for purposes 17 of enabling such qualified opportunity fund to meet the 18 requirements of section 6039K(b)(5). 19 “(b) APPLICABLE QUALIFIED OPPORTUNITY ZONE 20 BUSINESS.—For purposes of subsection (a), the term ‘applicable qualified opportunity zone business’ means any 22 qualified opportunity zone business— 23 “(1) which is a trade or business of a qualified 24 opportunity fund, 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00898 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 899 •HR 1 RH “(2) in which a qualified opportunity fund holds 1 qualified opportunity zone stock, or 2 “(3) in which a qualified opportunity fund holds 3 a</p>		
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	<p>qualified opportunity zone partnership interest. 4 “(c) OTHER TERMS.—Any term used in this section 5 which is also used in subchapter Z of chapter 1 shall have 6 the meaning given such term under such subchapter. 7 “(d) APPLICATION TO QUALIFIED RURAL OPPOR- 8 TUNITY BUSINESSES.—Every applicable qualified rural 9 opportunity zone business (as defined in subsection (b) de- 10 terminated after application of the substitutions described 11 in this sentence) shall furnish the written statement re- 12 quired under subsection (a), applied— 13 “(1) by substituting ‘qualified rural oppor- 14 tunity’ for ‘qualified opportunity’ each place it ap- 15 pears, and 16 “(2) by treating any reference (after the appli- 17 cation of paragraph (1)) to qualified rural oppor- 18 tunity zone stock, a qualified rural opportunity zone 19 partnership interest, or a qualified rural opportunity 20 zone business as stock, an interest, or a business, re- 21 spectively, described in (I) or (II), as the case may 22 be, of section 1400Z–2(b)(2)(B)(vii).”. 23</p> <p>(2) PENALTIES.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00899 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 900 •HR 1 RH (A) IN GENERAL.— Part II of subchapter 1 B of chapter 68 is amended by inserting after 2</p>		
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	<p>section 6725 the following new section: 3 “SEC. 6726. FAILURE TO COMPLY WITH INFORMATION REPORTING REQUIREMENTS RELATING TO 5 QUALIFIED OPPORTUNITY FUNDS AND 6 QUALIFIED RURAL OPPORTUNITY FUNDS. 7 “(a) IN GENERAL.—In the case of any person required to file a return under section 6039K fails to file 9 a complete and correct return under such section in the 10 time and in the manner prescribed therefor, such person 11 shall pay a penalty of \$500 for each day during which 12 such failure continues. 13 “(b) LIMITATION.— 14 “(1) IN GENERAL.—The maximum penalty 15 under this section on failures with respect to any 1 16 return shall not exceed \$10,000. 17 “(2) LARGE QUALIFIED OPPORTUNITY 18 FUNDS.—In the case of any failure described in sub- 19 section (a) with respect to a fund the gross assets 20 of which (determined on the last day of the taxable 21 year) are in excess of \$10,000,000, paragraph (1) 22 shall be applied by substituting ‘\$50,000’ for 23 ‘\$10,000’. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00900 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 901 •HR 1 RH “(c) PENALTY IN CASES OF INTENTIONAL DIS- 1 REGARD.—If a failure described in subsection (a) is due 2 to intentional disregard, then— 3 “(1)</p>	
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	<p>subsection (a) shall be applied by sub- 4 stituting '\$2,500' for '\$500', 5 "(2) subsection (b)(1) shall be applied by sub- 6 stituting '\$50,000' for '\$10,000', and 7 "(3) subsection (b)(2) shall be applied by sub- 8 stituting '\$250,000' for '\$50,000'. 9 "(d) INFLATION ADJUSTMENT.— 10 "(1) IN GENERAL.—In the case of any failure 11 relating to a return required to be filed in a calendar 12 year beginning after 2025, each of the dollar 13 amounts in subsections (a), (b), and (c) shall be in- 14 creased by an amount equal to such dollar amount 15 multiplied by the cost-of-living adjustment deter- 16 mined under section 1(f)(3) for the calendar year 17 determined by substituting 'calendar year 2024' for 18 'calendar year 2016' in subparagraph (A)(ii) thereof. 19 "(2) ROUNDING.— 20 "(A) IN GENERAL.—If the \$500 dollar 21 amount in subsection (a) and (c)(1) or the 22 \$2,500 amount in subsection (c)(1), after being 23 increased under paragraph (1), is not a mul- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00901 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 902 •HR 1 RH tiple of \$10, such dollar amount shall be round- 1 ed to the next lowest multiple of \$10. 2 "(B) ASSET THRESHOLD.—If the 3 \$10,000,000 dollar amount in subsection (b)(2), 4 after being increased under paragraph (1), is 5</p>	
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	<p>not a multiple of \$10,000, such dollar amount 6 shall be rounded to the next lowest multiple of 7 \$10,000. 8 “(C) OTHER DOLLAR AMOUNTS.—If any 9 dollar amount in subsection (b) or (c) (other 10 than any amount to which subparagraph (A) or 11 (B) applies), after being increased under para- 12 graph (1), is not a multiple of \$1,000, such dol- 13 lar amount shall be rounded to the next lowest 14 multiple of \$1,000.”.</p> <p>15 (B) INFORMATION REQUIRED TO BE SENT 16 TO OTHER TAXPAYERS.—Section 6724(d)(2) is 17 amended— 18 (i) by striking “or” at the end of sub- 19 paragraph (KK), 20 (ii) by striking the period at the end 21 of the subparagraph (LL) and inserting a 22 comma, and 23 (iii) by inserting after subparagraph 24 (LL) the following new subparagraphs: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00902 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 903 •HR 1 RH “(MM) section 6039K(c) (relating to dis- 1 position of qualified opportunity fund invest- 2 ments), or 3 “(NN) section 6039L (relating to informa- 4 tion required from certain qualified opportunity 5 zone businesses and qualified rural opportunity 6 zone businesses).”.</p> <p>7 (3) ELECTRONIC FILING.—Section 6011(e) is 8 amended by adding at the end the following new</p>		
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	<p>9 paragraph: 10 “(8) QUALIFIED OPPORTUNITY FUNDS AND 11 QUALIFIED RURAL OPPORTUNITY FUNDS.—Notwith- 12 standing paragraphs (1) and (2), any return filed by 13 a qualified opportunity fund or qualified rural oppor- 14 tunity fund shall be filed on magnetic media or other 15 machine-readable form.”. 16 (4) CLERICAL AMENDMENTS.— 17 (A) The table of sections for subpart A of 18 part III of subchapter A of chapter 61 is 19 amended by inserting after the item relating to 20 section 6039J the following new items: 21 “Sec. 6039K. Returns with respect to qualified opportunity funds and qualified rural opportunity funds. “Sec. 6039L. Information required from qualified opportunity zone businesses and qualified rural opportunity zone businesses.”.”.</p> <p>(B) The table of sections for part II of 22 subchapter B of chapter 68 is amended by in- 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00903 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 904 •HR 1 RH serting after the item relating to section 6725 1 the following new item: 2 “Sec. 6726. Failure to comply with information reporting requirements relating to qualified opportunity funds and qualified rural opportunity funds.”.</p> <p>(5) EFFECTIVE DATE.—The amendments made 3 by this</p>		
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	<p>subsection shall apply to taxable years beginning after the date of the enactment of this Act. 5 (e) SECRETARY REPORTING OF DATA ON OPPORTUNITY ZONE AND RURAL OPPORTUNITY ZONE TAX INCENTIVES.— 8 (1) IN GENERAL.—As soon as practical after the date of the enactment of this Act, and annually thereafter, the Secretary of the Treasury, or the Secretary's delegate (referred to in this section as the "Secretary"), in consultation with the Director of the Bureau of the Census and such other agencies as the Secretary determines appropriate, shall make publicly available a report on qualified opportunity funds. 17 (2) INFORMATION INCLUDED.—The report required under paragraph (1) shall include, to the extent available, the following information: 20 (A) The number of qualified opportunity funds. 22 (B) The aggregate dollar amount of assets held in qualified opportunity funds. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00904 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 905 •HR 1 RH (C) The aggregate dollar amount of investments made by qualified opportunity funds in qualified opportunity fund property, stated separately for each North American Industry Classification System (NAICS)</p>		
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	<p>code. 5 (D) The percentage of population census 6 tracts designated as qualified opportunity zones 7 that have received qualified opportunity fund 8 investments. 9 (E) For each population census tract designated as a qualified opportunity zone, the approximate average monthly number of full-time 12 equivalent employees of the qualified opportunity zone 13 businesses in such qualified opportunity zone for the preceding 12-month period 15 (within numerical ranges identified by the Secretary) or such other indication of the employment impact of such qualified opportunity fund 18 businesses as determined appropriate by the 19 Secretary.</p> <p>20 (F) The percentage of the total amount of 21 investments made by qualified opportunity 22 funds in—</p> <p>23 (i) qualified opportunity zone property 24 which is real property; and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00905 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 906 •HR 1 RH (ii) other qualified opportunity zone 1 property. 2 (G) For each population census tract, the 3 aggregate approximate number of residential 4 units resulting from investments made by qualified opportunity funds in real property. 6 (H) The aggregate dollar amount of investments made by qualified</p>		
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	<p>opportunity funds 8 in each population census tract. 9 (3) ADDITIONAL INFORMATION.— 10 (A) IN GENERAL.—Beginning with the re- 11 port submitted under paragraph (1) for the 6th 12 year after the date of the enactment of this Act, 13 the Secretary shall include in such report the 14 impacts and outcomes of a designation of a 15 population census tract as a qualified opportunity zone as measured by economic indicators, 17 such as job creation, poverty reduction, new 18 business starts, and other metrics as deter- 19 mined by the Secretary. 20 (B) SEMI-DECENNIAL INFORMATION.— 21 (i) IN GENERAL.—In the case of any 22 report submitted under paragraph (1) in 23 the 6th year or the 11th year after the 24 date of the enactment of this Act, the Sec- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00906 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 907 •HR 1 RH retary shall include the following informa- 1 tion: 2 (I) For population census tracts 3 designated as a qualified opportunity 4 zone, a comparison (based on aggre- 5 gate information) of the factors listed 6 in clause (iii) between the 5-year pe- 7 riod ending on the date of the enact- 8 ment of Public Law 115–97 and the 9 most recent 5-year period for which 10 data is</p>		
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	<p>available. 11 (II) For population census tracts 12 designated as a qualified opportunity 13 zone, a comparison (based on aggregate information) of the factors listed 15 in clause (iii) for the most recent 5- 16 year period for which data is available 17 between such population census tracts 18 and a similar population census tracts 19 that were not designated as a qualified opportunity zone. 21 (ii) CONTROL GROUPS.—For purposes 22 of clause (i), the Secretary may combine 23 population census tracts into such groups 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00907 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 908 •HR 1 RH as the Secretary determines appropriate 1 for purposes of making comparisons. 2 (iii) FACTORS LISTED.—The factors 3 listed in this clause are the following: 4 (I) The unemployment rate. 5 (II) The number of persons 6 working in the population census 7 tract, including the percentage of such 8 persons who were not residents in the 9 population census tract in the pre- 10 ceding year. 11 (III) Individual, family, and 12 household poverty rates. 13 (IV) Median family income of 14 residents of the population census 15 tract. 16 (V) Demographic information on 17 residents of the population census 18 tract, including age, income, edu- 19</p>	
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	<p>cation, race, and employment. 20 (VI) The average percentage of 21 income of residents of the population 22 census tract spent on rent annually. 23 (VII) The number of residences 24 in the population census tract. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00908 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 909 •HR 1 RH (VIII) The rate of home owner- 1 ship in the population census tract. 2 (IX) The average value of resi- 3 dential property in the population cen- 4 sus tract. 5 (X) The number of affordable 6 housing units in the population census 7 tract. 8 (XI) The number and percentage 9 of residents in the population census 10 tract that were not employed for the 11 preceding year. 12 (XII) The number of new busi- 13 ness starts in the population census 14 tract. 15 (XIII) The distribution of em- 16 ployees in the population census tract 17 by North American Industry Classi- 18 fication System (NAICS) code. 19 (4) PROTECTION OF IDENTIFIABLE RETURN IN- 20 FORMATION.—In making reports required under this 21 subsection, the Secretary— 22 (A) shall establish appropriate procedures 23 to ensure that any amounts reported do not dis- 24 close taxpayer return information that can be 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO</p>		
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	<p>00000 Frm 00909 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 910 •HR 1 RH associated with any particular taxpayer or com- 1 petitive or proprietary information, and 2 (B) if necessary to protect taxpayer return 3 information, may combine information required 4 with respect to individual population census 5 tracts into larger geographic areas. 6 (5) DEFINITIONS.—Any term used in this sub- 7 section which is also used in subchapter Z of chapter 8 1 of the Internal Revenue Code of 1986 shall have 9 the meaning given such term under such subchapter. 10 (6) REPORTS ON QUALIFIED RURAL OPPOR- 11 TUNITY FUNDS.—The Secretary shall make publicly 12 available, with respect to qualified rural opportunity 13 funds, separate reports as required under this sub- 14 section, applied— 15 (A) by substituting “qualified rural oppor- 16 tunity” for “qualified opportunity” each place it 17 appears, 18 (B) by substituting a reference to this Act 19 for “Public Law 115–97”, and 20 (C) by treating any reference (after the ap- 21 plication of subparagraph (A)) to qualified rural 22 opportunity zone stock, qualified rural oppor- 23 tunity zone partnership interest, qualified rural 24 opportunity zone business, or qualified oppor- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>	
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	<p>00910 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 911 •HR 1 RH tunity zone business property as stock, interest, 1 business, or property, respectively, described in 2 (I) or (II), as the case may be, of section 3 1400Z– 2(b)(2)(B)(vii) of the Internal Revenue 4 Code of 1986. 5</p>		
SEC. 111103. INCREASED DOLLAR LIMITATIONS FOR EX-	<p>6 PENSING OF CERTAIN DEPRECIABLE BUSI- 7 NESS ASSETS. 8 (a) IN GENERAL.— Section 179(b) is amended— 9 (1) in paragraph (1), by striking “\$1,000,000” 10 and inserting “\$2,500,000” , and 11 (2) in paragraph (2), by striking “\$2,500,000” 12 and inserting “\$4,000,000”. 13 (b) CONFORMING AMENDMENTS.— Section 14 179(b)(6)(A) is amended— 15 (1) by inserting “(2025 in the case of the dollar 16 amounts in paragraphs (1) and (2))” after “In the 17 case of any taxable year beginning after 2018”, and 18 (2) in clause (ii), by striking “determined by 19 substituting ‘calendar year 2017’ for ‘calendar year 20 2016’ in subparagraph (A)(ii) thereof.” and insert- 21 ing “determined by substituting in subparagraph 22 (A)(ii) thereof— 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00911 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 912 •HR 1 RH “(I) in the case of amounts in 1 paragraphs (1) and</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>(2), ‘calendar year 2024’ for ‘calendar year 2016’, and 3 “(II) in the case of the amount 4 in paragraph (5)(A), ‘calendar year 5 2017’ for ‘calendar year 2016’.”. 6 (c) EFFECTIVE DATE.—The amendments made by 7 this section shall apply to property placed in service in 8 taxable years beginning after December 31, 2024. 9</p>		
SEC. 111104. REPEAL OF REVISION TO DE MINIMIS RULES	<p>10 FOR THIRD PARTY NETWORK TRANS- 11 ACTIONS. 12 (a) REINSTATEMENT OF EXCEPTION FOR DE MINI- 13 MIS PAYMENTS AS IN EFFECT PRIOR TO ENACTMENT OF 14 AMERICAN RESCUE PLAN ACT OF 2021.— 15 (1) IN GENERAL.—Section 6050W(e) is amend- 16 ed to read as follows: 17 “(e) EXCEPTION FOR DE MINIMIS PAYMENTS BY 18 THIRD PARTY SETTLEMENT ORGANIZATIONS.—A third 19 party settlement organization shall be required to report 20 any information under subsection (a) with respect to third 21 party network transactions of any participating payee only 22 if— 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00912 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 913 •HR 1 RH “(1) the amount which would otherwise be re- 1 ported under subsection (a)(2) with respect to such 2 transactions exceeds \$20,000, and 3 “(2) the aggregate number of such</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>transactions 4 exceeds 200.”. 5 (2) EFFECTIVE DATE.—The amendment made 6 by this subsection shall take effect as if included in 7 section 9674 of the American Rescue Plan Act. 8 (b) APPLICATION OF DE MINIMIS RULE FOR THIRD 9 PARTY NETWORK TRANSACTIONS TO BACKUP WITH- 10 HOLDING.— 11 (1) IN GENERAL.—Section 3406(b) is amended 12 by adding at the end the following new paragraph: 13 “(8) OTHER REPORTABLE PAYMENTS INCLUDE 14 PAYMENTS IN SETTLEMENT OF THIRD PARTY NET- 15 WORK TRANSACTIONS ONLY WHERE AGGREGATE 16 TRANSACTIONS EXCEED REPORTING THRESHOLD 17 FOR THE CALENDAR YEAR.— 18 “(A) IN GENERAL.—Any payment in set- 19 tlement of a third party network transaction re- 20 quired to be shown on a return required under 21 section 6050W which is made during any cal- 22 endar year shall be treated as a reportable pay- 23 ment only if—</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00913 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 914 •HR 1 RH “(i) the aggregate number of trans- 1 actions with respect to the participating 2 payee during such calendar year exceeds 3 the number of transactions specified in 4 section 6050W(e)(2), and 5 “(ii) the aggregate amount of</p>	
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	<p>trans- 6 actions with respect to the participating 7 payee during such calendar year exceeds 8 the dollar amount specified in section 9 6050W(e)(1) at the time of such payment. 10 “(B) EXCEPTION IF THIRD PARTY NET- 11 WORK TRANSACTIONS MADE IN PRIOR YEAR 12 WERE REPORTABLE.— Subparagraph (A) shall 13 not apply with respect to payments to any par- 14 ticipating payee during any calendar year if one 15 or more payments in settlement of third party 16 network transactions made by the payor to the 17 participating payee during the preceding cal- 18 endar year were reportable payments.”. 19 (2) EFFECTIVE DATE.—The amendment made 20 by this subsection shall apply to calendar years be- 21 ginning after December 31, 2024. 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00914 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 915 •HR 1 RH</p>		
SEC. 111105. INCREASE IN THRESHOLD FOR REQUIRING IN-	<p>1 FORMATION REPORTING WITH RESPECT TO 2 CERTAIN PAYEES. 3 (a) IN GENERAL.—Section 6041(a) is amended by 4 striking “\$600” and inserting “\$2,000”. 5 (b) INFLATION ADJUSTMENT.— Section 6041 is 6 amended by adding at the end the following new sub- 7 section: 8 “(h) INFLATION ADJUSTMENT.—In the case of any 9 calendar year after 2026, the</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>dollar amount in subsection 10 (a) shall be increased by an amount equal to— 11 “(1) such dollar amount, multiplied by 12 “(2) the cost-of-living adjustment determined 13 under section 1(f)(3) for such calendar year, deter- 14 mined by substituting ‘calendar year 2025’ for ‘cal- 15 endar year 2016’ in subparagraph (A)(ii) thereof. 16 If any increase under the preceding sentence is not a mul- 17 tiple of \$100, such increase shall be rounded to the nearest 18 multiple of \$100.”. 19</p> <p>(c) APPLICATION TO REPORTING ON REMUNERATION 20 FOR SERVICES.—Section 6041A(a)(2) is amended by 21 striking “is \$600 or more” and inserting “equals or ex- 22 ceeds the dollar amount in effect for such calendar year 23 under section 6041(a)”. 24 (d) APPLICATION TO BACKUP WITHHOLDING.—Sec- 25 tion 3406(b)(6) is amended— 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00915 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 916 •HR 1 RH (1) by striking “\$600” in subparagraph (A) 1 and inserting “the dollar amount in effect for such 2 calendar year under section 6041(a)”, and 3 (2) by striking “ONLY WHERE AGGREGATE FOR 4 CALENDAR YEAR IS \$600 OR MORE” in the heading 5 and inserting “ONLY IF IN EXCESS OF THRESHOLD”. 6 (e)</p>		
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	<p>CONFORMING AMENDMENTS.— 7 (1) The heading of section 6041(a) is amended 8 by striking “OF \$600 OR MORE” and inserting “EXCEEDING THRESHOLD”. 10 (2) Section 6041(a) is amended by striking 11 “taxable year” and inserting “calendar year”. 12 (f) EFFECTIVE DATE.—The amendments made by 13 this section shall apply with respect to payments made 14 after December 31, 2025. 15</p>		
SEC. 111106. REPEAL OF EXCISE TAX ON INDOOR TANNING	<p>16 SERVICES. 17 (a) IN GENERAL.—Subtitle D is amended by striking 18 chapter 49 and by striking the item relating to such chap- 19 ter in the table of chapters of such subtitle. 20 (b) EFFECTIVE DATE.—The amendments made by 21 this section shall apply to services performed after the 22 date of the enactment of this Act. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00916 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 917 •HR 1 RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 111107. EXCLUSION OF INTEREST ON LOANS SECURED	<p>1 BY RURAL OR AGRICULTURAL REAL PROP- 2 ERTY. 3 (a) IN GENERAL.—Part III of subchapter B of chap- 4 ter 1 is amended by inserting after section 139I the following new section: 6 “SEC. 139J. INTEREST ON LOANS SECURED BY RURAL OR 7 AGRICULTURAL REAL PROPERTY. 8 “(a) IN GENERAL.—Gross income shall not include 9 25 percent of the interest received by a qualified lender 10 on any qualified</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>real estate loan. 11 “(b) QUALIFIED LENDER.—For purposes of this section, the term ‘qualified lender’ means— 13 “(1) any bank or savings association the deposits of which are insured under the Federal Deposit Insurance Act (12 U.S.C. 1811 et seq.), 16 “(2) any State- or federally-regulated insurance company, 18 “(3) any entity wholly owned, directly or indirectly, by a company that is treated as a bank holding company for purposes of section 8 of the International Banking Act of 1978 (12 U.S.C. 3106) if— 22 “(A) such entity is organized, incorporated, or established under the laws of the United States or any State of the United States, and 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00917 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 918 •HR 1 RH “(B) the principal place of business of 1 such entity is in the United States (including 2 any territory of the United States), 3 “(4) any entity wholly owned, directly or indirectly, by a company that is considered an insurance 5 holding company under the laws of any State if such 6 entity satisfies the requirements described in sub- 7 paragraphs (A) and (B) of paragraph (3), and 8 “(5) with respect to interest received on a qualified real estate loan secured by real estate</p>	
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	<p>described 10 in subsection (c)(3)(A), any federally chartered in- 11 strumentality of the United States established under 12 section 8.1(a) of the Farm Credit Act of 1971 (12 13 U.S.C. 2279aa-1(a)).</p> <p>14 “(c) QUALIFIED REAL ESTATE LOAN.—For purposes 15 of this section— 16 “(1) IN GENERAL.—</p> <p>The term ‘qualified real es- 17 tate loan’ means any loan— 18 “(A) secured by— 19 “(i) rural or agricultural real estate, 20 or 21 “(ii) a leasehold mortgage (with a sta- 22 tus as a lien) on rural or agricultural real 23 estate, 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00918 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 919 •HR 1 RH “(B) made to a person other than a speci- 1 fied foreign entity (as defined in section 2 7701(a)(51)), and 3 “(C) made after the date of the enactment 4 of this section and before January 1, 2029. 5 For purposes of the preceding sentence, the deter- 6 mination of whether property securing such loan is 7 rural or agricultural real estate shall be made as of 8 the time the interest income on such loan is accrued. 9</p> <p>“(2) REFINANCINGS.—For purposes of sub- 10 paragraphs (A) and (C) of paragraph (1), a loan 11 shall not be treated as made after the date of the 12 enactment of this section to the extent that the pro- 13 ceeds of such loan are used to</p>		
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	<p>refinance a loan 14 which was made on or before the date of the enact- 15 ment of this section (or, in the case of any series of 16 refinancings, the original loan was made on or be- 17 fore such date). 18 “(3) RURAL OR AGRICULTURAL REAL ES- 19 TATE.—The term ‘rural or agricultural real estate’ 20 means— 21 “(A) any real property which is substan- 22 tially used for the production of one or more 23 agricultural products, 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00919 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 920 •HR 1 RH “(B) any real property which is substan- 1 tially used in the trade or business of fishing or 2 seafood processing, and 3 “(C) any aquaculture facility. 4 Such term shall not include any property which is 5 not located in a State or a possession of the United 6 States. 7 “(4) AQUACULTURE FACILITY.—The term 8 ‘aquaculture facility’ means any land, structure, or 9 other appurtenance that is used for aquaculture (in- 10 cluding any hatchery, rearing pond, raceway, pen, or 11 incubator). 12 “(d) COORDINATION WITH SECTION 265.—Qualified 13 real estate loans shall be treated as obligations described 14 in section 265(a)(2) the interest on which is wholly exempt 15 from the taxes imposed by this subtitle.”. 16 (b) CLERICAL</p>		
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	<p>AMENDMENT.—The table of sections 17 for part III of subchapter B of chapter 1 is amended by 18 inserting after the item relating to section 139I the following new item: 20 “Sec. 139J. Interest on loans secured by rural or agricultural real property.”. (c) EFFECTIVE DATE.—The amendments made by 21 this section shall apply to taxable years ending after the 22 date of the enactment of this Act. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00920 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 921 •HR 1 RH</p>		
SEC. 111108. TREATMENT OF CERTAIN QUALIFIED SOUND	<p>1 RECORDING PRODUCTIONS. 2 (a) ELECTION TO TREAT COSTS AS EXPENSES.— 3 Section 181(a)(1) is amended by striking “qualified film 4 or television production, and any qualified live theatrical 5 production,” and inserting “qualified film or television 6 production, any qualified live theatrical production, and 7 any qualified sound recording production”. 8 (b) DOLLAR LIMITATION.—Section 181(a)(2) is 9 amended by adding at the end the following new subpara- 10 graph: 11 “(C) QUALIFIED SOUND RECORDING PRO- 12 Duction.— Paragraph (1) shall not apply to so 13 much of the aggregate cost of any qualified 14 sound recording production, or to so much of 15 the aggregate, cumulative cost of all</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>such quali- 16 fied sound recording productions in the taxable 17 year, as exceeds \$150,000.”. 18 (c) NO OTHER DEDUCTION OR AMORTIZATION DE- 19 Duction ALLOWABLE.—Section 181(b) is amended by 20 striking “qualified film or television production or any 21 qualified live theatrical production” and inserting “quali- 22 fied film or television production, any qualified live theat- 23 rical production, or any qualified sound recording produc- 24 tion”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00921 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 922 •HR 1 RH (d) ELECTION.—Section 181(c)(1) is amended by 1 striking “qualified film or television production or any 2 qualified live theatrical production” and inserting “quali- 3 fied film or television production, any qualified live theat- 4 rical production, or any qualified sound recording produc- 5 tion”. 6 (e) QUALIFIED SOUND RECORDING PRODUCTION 7 DEFINED.—Section 181 is amended by redesignating sub- 8 sections (f) and (g) as subsections (g) and (h), respec- 9 tively, and by inserting after subsection (e) the following 10 new subsection: 11 “(f) QUALIFIED SOUND RECORDING PRODUCTION.— 12 For purposes of this section, the term ‘qualified sound re- 13 cording production’ means a sound recording (as</p>		
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	<p>defined 14 in section 101 of title 17, United States Code) produced 15 and recorded in the United States.”. 16 (f) APPLICATION OF TERMINATION.—Section 181(g) 17 is amended by striking “qualified film and television pro- 18 ductions or qualified live theatrical productions” and in- 19 serting “qualified film and television productions, qualified 20 live theatrical productions, and qualified sound recording 21 productions”. 22 (g) BONUS DEPRECIATION.— 23 (1) QUALIFIED SOUND RECORDING PRODUC- 24 TION AS QUALIFIED PROPERTY.—Section 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00922 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 923 •HR 1 RH 168(k)(2)(A)(i), as amended by the preceding provi- 1 sions of this Act, is amended— 2 (A) by striking “or” at the end of sub- 3 clause (IV), by striking “and” and inserting 4 “or” at the end of subclause (V), and by insert- 5 ing after subclause (V) the following: 6 “(VI) which is a qualified sound 7 recording production (as defined in 8 subsection (f) of section 181) which is 9 placed in service before January 1, 10 2029, for which a deduction would 11 have been allowable under section 181 12 without regard to subsections (a)(2) 13 and (h) of such section or this sub- 14 section, and”, and 15</p>		
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	<p>(B) in subclauses (IV) and (V) (as so 16 amended) by striking “without regard to sub- 17 sections (a)(2) and (g)” both places it appears 18 and inserting “without regard to subsections 19 (a)(2) and (h)”. 20</p> <p>(2) PRODUCTION PLACED IN SERVICE.—Section 21 168(k)(2)(H) is amended by striking “and” at the 22 end of clause (i), by striking the period at the end 23 of clause (ii) and inserting “, and”, and by adding 24 after clause (ii) the following: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00923 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 924 •HR 1 RH “(iii) a qualified sound recording pro- 1 duction shall be considered to be placed in 2 service at the time of initial release or 3 broadcast.”. 4 (h)</p> <p>CONFORMING AMENDMENTS.— 5</p> <p>(1) The heading for section 181 is amended to 6 read as follows: “TREATMENT OF CERTAIN 7 QUALIFIED PRODUCTIONS.”. 8 (2)</p> <p>The table of sections for part VI of sub- 9 chapter B of chapter 1 is amended by striking the 10 item relating to section 181 and inserting the fol- 11 lowing new item: 12 “Sec. 181. Treatment of certain qualified productions.”. (i)</p> <p>EFFECTIVE DATE.—The amendments made by 13 this section shall apply to productions commencing in tax- 14 able years</p>		
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	ending after the date of the enactment of this 15 Act. 16		
SEC. 111109. MODIFICATIONS TO LOW-INCOME HOUSING	<p>17 CREDIT. 18 (a) STATE HOUSING CREDIT CEILING INCREASE FOR 19 LOW-INCOME HOUSING CREDIT.— 20 (1) IN GENERAL.— Section 42(h)(3)(I) is 21 amended— 22 (A) by striking “and 2021,” and inserting 23 “2021, 2026, 2027, 2028, and 2029,” and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00924 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 925 •HR 1 RH (B) by striking “2018, 2019, 2020, AND 1 2021” in the heading and inserting “CERTAIN 2 CALENDAR YEARS”. 3 (2) EFFECTIVE DATE.—The amendments made 4 by this subsection shall apply to calendar years after 5 2025. 6 (b) TAX-EXEMPT BOND FINANCING REQUIRE- 7 MENT.— 8 (1) IN GENERAL.—Section 42(h)(4) is amended 9 by striking subparagraph (B) and inserting the fol- 10 lowing: 11 “(B) SPECIAL RULE WHERE MINIMUM 12 PERCENT OF BUILDINGS IS FINANCED WITH 13 TAX-EXEMPT BONDS SUBJECT TO VOLUME 14 CAP.—For purposes of subparagraph (A), para- 15 graph (1) shall not apply to any portion of the 16 credit allowable under subsection (a) with re- 17 spect to a building if— 18 “(i) 50 percent or more of the aggre- 19 gate basis of such building and the land on 20</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>which the building is located is financed by 21 1 or more obligations described in subpara- 22 graph (A), or 23 “(ii)(I) 25 percent or more of the ag- 24 gregate basis of such building and the land 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00925 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 926 •HR 1 RH on which the building is located is financed 1 by 1 or more qualified obligations, and 2 “(II) 1 or more of such qualified obli- 3 gations— 4 “(aa) are part of an issue the 5 issue date of which is after December 6 31, 2025, and 7 “(bb) provide the financing for 8 not less than 5 percent of the aggre- 9 gate basis of such building and the 10 land on which the building is located. 11 “(C) QUALIFIED OBLIGATION.—For pur- 12 poses of subparagraph (B)(ii), the term ‘quali- 13 fied obligation’ means an obligation which is de- 14 scribed in subparagraph (A) and which is part 15 of an issue the issue date of which is before 16 January 1, 2030.”. 17 (2) EFFECTIVE DATE.— 18 (A) IN GENERAL.—The amendment made 19 by this subsection shall apply to buildings 20 placed in service in taxable years beginning 21 after December 31, 2025. 22 (B) REHABILITATION EXPENDITURES 23 TREATED AS SEPARATE NEW BUILDING.—In 24 the case of any building with respect to which 25 VerDate Sep</p>		
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	<p>11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00926 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 927 •HR 1 RH any expenditures are treated as a separate new 1 building under section 42(e) of the Internal 2 Revenue Code of 1986, for purposes of sub- 3 paragraph (A), both the existing building and 4 the separate new building shall be treated as 5 having been placed in service on the date such 6 expenditures are treated as placed in service 7 under section 42(e)(4) of such Code. 8 (c) TEMPORARY INCLUSION OF INDIAN AREAS AND 9 RURAL AREAS AS DIFFICULT DEVELOPMENT AREAS FOR 10 PURPOSES OF CERTAIN BUILDINGS.— 11 (1) IN GENERAL.—Section 42(d)(5)(B)(iii)(I) is 12 amended by inserting before the period the fol- 13 lowing: “, and, in the case of buildings placed in 14 service after December 31, 2025 and before January 15 1, 2030, any Indian area or rural area”. 16 (2) INDIAN AREA; RURAL AREA.—Section 17 42(d)(5)(B)(iii) is amended by redesignating sub- 18 clause (II) as subclause (IV) and by inserting after 19 subclause (I) the following new subclauses: 20 “(II) INDIAN AREA.—For pur- 21 poses of subclause (I), the term ‘In- 22 dian area’ means any Indian area (as 23 defined in section 4(11) of the Native 24 American Housing</p>		
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	<p>Assistance and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00927 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 928 •HR 1 RH Self Determination Act of 1996 (25 1 U.S.C. 4103(11))) and any housing 2 area (as defined in section 801(5) of 3 such Act (25 U.S.C. 4221(5))). 4 “(III) RURAL AREA.—For pur- 5 poses of subclause (I), the term ‘rural 6 area’ means any non-metropolitan 7 area, or any rural area as defined by 8 section 520 of the Housing Act of 9 1949, which is identified by the quali- 10 fied allocation plan under subsection 11 (m)(1)(B).”. 12 (3) ELIGIBLE BUILDINGS.—Section 13 42(d)(5)(B)(iii), as amended by paragraph (2), is 14 further amended by adding at the end the following 15 new subclause: 16 “(V) SPECIAL RULE FOR BUILD- 17 INGS IN INDIAN AREAS.—In the case 18 of an area which is a difficult develop- 19 ment area solely because it is an In- 20 dian area, a building shall not be 21 treated as located in such area unless 22 such building is assisted or financed 23 under the Native American Housing 24 Assistance and Self Determination 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00928 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 929 •HR 1 RH Act of 1996 (25</p>		
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	<p>U.S.C. 4101 et seq.) 1 or the project sponsor is an Indian 2 tribe (as defined in section 3 45A(c)(6)), a tribally designated hous- 4 ing entity (as defined in section 4(22) 5 of such Act (25 U.S.C. 4103(22))), or 6 wholly owned or controlled by such an 7 Indian tribe or tribally designated 8 housing entity.”. 9</p> <p>(4) EFFECTIVE DATE.—The amendments made 10 by this subsection shall apply to buildings placed in 11 service after December 31, 2025. 12</p>		
SEC. 111110. INCREASED GROSS RECEIPTS THRESHOLD	<p>13 FOR SMALL MANUFACTURING BUSINESSES. 14 (a) IN GENERAL.—Section 448(c) is amended by re- 15 designating paragraph (4) as paragraph (5) and by insert- 16 ing after paragraph (3) the following new paragraph: 17 “(4) GROSS RECEIPTS TEST FOR MANUFAC- 18 TURING TAXPAYERS.—In the case of a manufac- 19 turing taxpayer, paragraph (1) shall be applied by 20 substituting ‘\$80,000,000’ for ‘\$25,000,000’.”. 21 (b) INFLATION ADJUSTMENT.—Section 448(c)(5) (as 22 so redesignated) is amended by striking “the dollar 23 amount in paragraph (1) shall be increased” and inserting 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00929 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 930 •HR 1 RH “the dollar amounts in paragraphs (1) and (4) shall each 1 be increased”. 2 (c)</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>MANUFACTURING TAXPAYER DEFINED.—Section 3 448(d) is amended by redesignating paragraph (8) as 4 paragraph (9) and by inserting after paragraph (7) the 5 following new paragraph:</p> <p>6 “(8) MANUFACTURING TAXPAYER.— 7 “(A) IN GENERAL.—The term ‘manufac- 8 turing taxpayer’ means a corporation or part- 9 nership substantially all the gross receipts of 10 which during the 3-taxable-year period de- 11 scribed in subsection (c)(1) are derived from 12 the lease, rental, license, sale, exchange, or 13 other disposition of qualified products. 14 “(B) QUALIFIED PRODUCT.—For purposes 15 of subparagraph (A), the term ‘qualified prod- 16 uct’ means a product that is both— 17 “(i) tangible personal property which 18 is not a food or beverage prepared in the 19 same building as a retail establishment in 20 which substantially similar property is sold 21 to the public, and 22 “(ii) produced or manufactured by the 23 taxpayer in a manner which results in a 24 substantial transformation (within the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00930 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 931 •HR 1 RH meaning of section 168(n)(2)(D)) of the 1 property comprising the product. 2 “(C) AGGREGATION RULE.—Solely for</p>		
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	<p>pur- 3 poses of determining whether a taxpayer is a 4 manufacturing taxpayer under subparagraph 5 (A)— 6 “(i) gross receipts shall be determined 7 under the rules of paragraphs (2) and (3) 8 of subsection (c), and 9 “(ii) for purposes of subsection (c)(2), 10 in applying section 52(b), the term ‘trade 11 or business’ shall include any activity 12 treated as a trade or business under para- 13 graph (5) or (6) of section 469(c) (deter- 14 mined without regard to the phrase ‘To 15 the extent provided in regulations’ in such 16 paragraph (6)).”. 17 (d) EFFECTIVE DATE.— The amendments made by 18 this section shall apply to taxable years beginning after 19 December 31, 2025. 20 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00931 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 932 •HR 1 RH</p>		
SEC. 111111. GLOBAL INTANGIBLE LOW-TAXED INCOME DE-	<p>1 TERMINED WITHOUT REGARD TO CERTAIN 2 INCOME DERIVED FROM SERVICES PER- 3 FORMED IN THE VIRGIN ISLANDS. 4 (a) IN GENERAL.—Section 951A(c)(2)(A)(i) is 5 amended by striking “and” at the end of subclause (IV), 6 by striking the period at the end of subclause (V) and in- 7 serting “, and”, and by adding at the end the following 8 new subclause: 9 “(VI) in the case of any specified 10 United States shareholder, any quali- 11 fied</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>Virgin Islands services income.”. 12</p> <p>(b) DEFINITIONS AND SPECIAL RULES.—Section 13 951A(c)(2) is amended by adding at the end the following 14 new subparagraph: 15 “(C) PROVISIONS RELATED TO QUALIFIED 16 VIRGIN ISLANDS SERVICES INCOME.—For pur- 17 poses of subparagraph (A)(i)(VI)— 18 “(i) QUALIFIED VIRGIN ISLANDS 19 SERVICES INCOME.— The term ‘qualified 20 Virgin Islands services income’ means any 21 gross income which satisfies all of the fol- 22 lowing requirements: 23 “(I) Such gross income is com- 24 pensation for labor or personal serv- 25 ices performed in the Virgin Islands 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00932 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 933 •HR 1 RH by a corporation formed under the 1 laws of the Virgin Islands. 2 “(II) Such gross income is attrib- 3 utable to services performed from 4 within the Virgin Islands by individ- 5 uals for the benefit of such corpora- 6 tion. 7 “(III) Such gross income is effec- 8 tively connected with the conduct of a 9 trade or business within the Virgin Is- 10 lands. 11 “(ii) SPECIFIED UNITED STATES 12 SHAREHOLDER.—The term ‘specified 13 United States shareholder’ means any 14 United States shareholder which is— 15 “(I) an individual, trust, or es- 16</p>		
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	<p>tate, or 17 “(II) a closely held C corporation 18 (as defined in section 469(j)(1)) if 19 such corporation acquired its direct or 20 indirect equity interest in the foreign 21 corporation which derived the quali- 22 fied Virgin Islands services income be- 23 fore December 31, 2023. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00933 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 934 •HR 1 RH “(iii)</p> <p>REGULATIONS.—The Secretary 1 shall prescribe such regulations or other 2 guidance as may be necessary or appro- 3 priate to carry out this subparagraph and 4 subparagraph (A)(i)(VI), including regula- 5 tions or other guidance to prevent the 6 abuse of such subparagraphs.”. 7 (c) EFFECTIVE DATE.—The amendments made by 8 this section shall apply to taxable years of foreign corpora- 9 tions beginning after the date of the enactment of this 10 Act, and to taxable years of United States shareholders 11 with or within which such taxable years of foreign corpora- 12 tions end. 13</p>		
SEC. 111112. EXTENSION AND MODIFICATION OF CLEAN	<p>14 FUEL PRODUCTION CREDIT. 15 (a) PROHIBITION ON FOREIGN FEEDSTOCKS.— 16 (1) IN GENERAL.—Section 45Z(f)(1)(A) is 17 amended— 18 (A) in clause (i)(II)(bb), by striking “and” 19 at the end, 20 (B) in clause (ii), by striking the period at 21 the end</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>and inserting “, and”, and 22 (C) by adding at the end the following new 23 clause: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00934 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 935 •HR 1 RH “(iii) such fuel is exclusively derived 1 from a feedstock which was produced or 2 grown in the United States, Mexico, or 3 Canada.”. 4 (2) EFFECTIVE DATE.—The amendments made 5 by this subsection shall apply to transportation fuel 6 sold after December 31, 2025. 7 (b) DETERMINATION OF EMISSIONS RATE.— 8 (1) IN GENERAL.— Section 45Z(b)(1)(B) is 9 amended by adding at the end the following new 10 clauses: 11 “(iv) EXCLUSION OF INDIRECT LAND 12 USE CHANGES.—Notwithstanding clauses 13 (ii) and (iii), the lifecycle greenhouse gas 14 emissions shall be adjusted as necessary to 15 exclude any emissions attributed to indi- 16 rect land use change. Any such adjustment 17 shall be based on regulations or methodolo- 18 gies determined by the Secretary in con- 19 sultation with the Administrator of the En- 20 vironmental Protection Agency and the 21 Secretary of Agriculture. 22 “(v) ANIMAL MANURES.—For pur- 23 poses of the table described in clause (i), 24 with respect to any transportation fuels 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00935</p>	
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	<p>Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 936 •HR 1 RH which are derived from animal manure, a 1 distinct emissions rate shall be provided 2 with respect to each of the specific feed- 3 stocks used to such produce such fuel, 4 which shall include dairy manure, swine 5 manure, poultry manure, and such other 6 sources as are determined appropriate by 7 the Secretary.”. 8 (2) CONFORMING AMENDMENT.— Section 9 45Z(b)(1)(B)(i) is amended by striking “clauses (ii) 10 and (iii)” and inserting “clauses (ii), (iii), (iv), and 11 (v)”. 12 (3) EFFECTIVE DATE.—The amendments made 13 by this subsection shall apply to emissions rates pub- 14 lished for taxable years beginning after December 15 31, 2025. 16 (c) EXTENSION OF CLEAN FUEL PRODUCTION 17 CREDIT.—Section 45Z(g) is amended by striking “Decem- 18 ber 31, 2027” and inserting “December 31, 2031”. 19 (d) RESTRICTIONS RELATING TO PROHIBITED FOR- 20 EIGN ENTITIES.— 21 (1) IN GENERAL.— Section 45Z(f) is amended 22 by adding at the end the following new paragraph: 23 “(8) RESTRICTIONS RELATING TO PROHIBITED 24 FOREIGN ENTITIES.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00936 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 937 •HR 1 RH “(A) IN GENERAL.—No credit determined 1 under subsection (a) shall be allowed under sec- 2 tion 38 for any taxable year beginning after the 3 date of enactment of this paragraph if the tax- 4 payer is a specified foreign entity (as defined in 5 section 7701(a)(51)(B)). 6 “(B) OTHER PROHIBITED FOREIGN ENTI- 7 TIES.—No credit determined under subsection 8 (a) shall be allowed under section 38 for any 9 taxable year beginning after the date which is 10 2 years after the date of enactment of this 11 paragraph if the taxpayer is a foreign-influ- 12 enced entity (as defined in section 13 7701(a)(51)(D)).”. 14 (2) EFFECTIVE DATE.—The amendment made 15 by this subsection shall apply to taxable years begin- 16 ning after the date of enactment of this Act. 17 PART 3—INVESTING IN THE HEALTH OF RURAL 18 AMERICA AND MAIN STREET 19</p>		
SEC. 111201. EXPANDING THE DEFINITION OF RURAL	<p>20 EMERGENCY HOSPITAL UNDER THE MEDI- 21 CARE PROGRAM. 22 (a) IN GENERAL.—Section 1861(kkk) of the Social 23 Security Act (42 U.S.C. 1395x(kkk)) is amended— 24 (1) in paragraph (2)— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00937 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 938 •HR 1 RH (A) in subparagraph (A), by striking “the 1 detailed</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>transition plan” and all that follows 2 through “such paragraph” and inserting “the 3 detailed transition plan described in clause 4 (i)(I) of such paragraph or the assessment of 5 health care needs described in clause (i)(II) of 6 such paragraph, as applicable,”; 7 (B) in subparagraph (D)(vi), by striking 8 the period at the end and inserting “; and”; 9 and 10 (C) by adding at the end the following new 11 subparagraph: 12 “(E) in the case of a facility described in para- 13 graph (3)(B)— 14 “(i) submits an application under section 15 1866(j) to enroll under this title as a rural 16 emergency hospital— 17 “(I) in the case that such facility is 18 located in a State that, as of January 1, 19 2027, provides for the licensing of rural 20 emergency hospitals under State or appli- 21 cable local law (as described in paragraph 22 (5)(A)), not later than December 31, 2027; 23 and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00938 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 939 •HR 1 RH “(II) in the case that such facility is 1 located in a State that, as of January 1, 2 2027, does not provide for the licensing of 3 such rural emergency hospitals under State 4 or applicable local law (as so described), 5 not later than the date that is 1 year after 6 the date on which such State begins to 7 provide for such licensing; and</p>		
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	<p>8 “(ii) in the case that such facility is located less than 35 miles away from the nearest hospital, critical access hospital, or rural emergency hospital as of the date on which such facility submits an application under section 1866(j) to enroll under this title as a rural emergency hospital, beginning not later than 15 year after the end of the first full cost reporting period for which the facility is so enrolled, demonstrates annually, in a form and manner determined appropriate by the Secretary, that 19 more than 50 percent of the services furnished for the most recent cost reporting period (as determined by the Secretary) were services described in paragraph (1)(A)(i), as determined based on discharges of individuals entitled to</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00939 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 940 •HR 1 RH benefits under part A or enrolled under part B 1 during such cost reporting period.”; 2 (2) in paragraph (3)— 3 (A) by redesignating subparagraphs (A) 4 and (B) as clauses (i) and (ii), respectively, and 5 adjusting the margins accordingly; 6 (B) by striking “A facility” and inserting: 7 “(A) IN GENERAL.—A facility”; and 8 (C) by adding at the end the following new 9 subparagraph: 10</p>	
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	<p>“(B) ADDITIONAL FACILITIES.— Beginning 11 January 1, 2027, a facility described in this paragraph shall also include a facility that— 13 “(i) at any time during the period beginning January 1, 2014, and ending December 15 26, 2020— 16 “(I) was a critical access hospital; or 17 “(II) was a subsection (d) hospital (as 18 defined in section 1886(d)(1)(B)) with not 19 more than 50 beds located in a county (or 20 equivalent unit of local government) in a 21 rural area (as defined in section 22 1886(d)(2)(D)); and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00940 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 941 •HR 1 RH “(ii) as of December 27, 2020, was not enrolled in the program under this title under section 1866(j).”; and 3 (3) in paragraph (4)— 4 (A) in subparagraph (A)(i)— 5 (i) in subclause (IV), by striking the 6 period at the end and inserting “; and”; 7 (ii) by redesignating subclauses (I) 8 through (IV) as items (aa) through (dd), 9 respectively, and adjusting the margins accordingly; 11 (iii) by striking “including a detailed” 12 and inserting “including— 13 “(I) except in the case of a facility described in paragraph (3)(B), a detailed”; 15 and 16 (iv) by adding at the end the following 17</p>		
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	<p>new subclause: 18 “(II) in the case of a facility described 19 in paragraph (3)(B), an assessment of the 20 health care needs of the county (or equivalent unit of local government) in which 22 such facility is located, which shall include— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00941 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 942 •HR 1 RH “(aa) a description of the services 1 furnished by the facility during the 2 period that such facility was enrolled 3 in the program under this title under 4 section 1866(j); 5 “(bb) a description of the reasons 6 that the facility, as of December 27, 7 2020, was no longer so enrolled; 8 “(cc) the population of such 9 county (or equivalent unit); 10 “(dd) the percentage of such population who are individuals entitled to 12 benefits under part A or enrolled 13 under part B; and 14 “(ee) a description of any lack of 15 access to health care services experienced by such individuals, and an explanation of how reopening the facility 18 as a rural emergency hospital would 19 mitigate such lack of access.”.</p> <p>20 (b) AMENDMENTS TO PAYMENT RULES.—Section 21 1834(x) of the Social Security Act (42 U.S.C. 1395m(x)) 22 is amended— 23 (1) in paragraph (1), by inserting “, except 24 that,</p>		
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	<p>in the case of a facility described in section 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00942 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 943 •HR 1 RH 1861(kkk)(3)(B) that, as of the date on which such 1 facility submits an application under section 1866(j) 2 to enroll under this title as a rural emergency hos- 3 pital, is located less than 35 miles away from the 4 nearest hospital, critical access hospital, or rural 5 emergency hospital, such increase shall not apply” 6 before the period at the end; and 7 (2) in paragraph (2)(A), by inserting “(other 8 than a facility described in section 1861(kkk)(3)(B) 9 that, as of the date on which such facility submits 10 an application under section 1866(j) to enroll under 11 this title as a rural emergency hospital, is located 12 less than 10 miles away from the nearest hospital, 13 critical access hospital, or rural emergency hos- 14 pital)” after “rural emergency hospital”. 15 Subtitle C—Make America Win 16 Again 17 PART 1—WORKING FAMILIES OVER ELITES 18</p>		
SEC. 112001. TERMINATION OF PREVIOUSLY-OWNED CLEAN	<p>19 VEHICLE CREDIT. 20 (a) IN GENERAL.—Section 25E(g) is amended by 21 striking “December 31, 2032” and inserting “December 22 31, 2025”. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00943 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 944 •HR 1 RH (b) EFFECTIVE DATE.—The amendment made by 1 this section shall apply to vehicles acquired after Decem- 2 ber 31, 2025. 3		
SEC. 112002. TERMINATION OF CLEAN VEHICLE CREDIT.	4 (a) IN GENERAL.—Section 30D is amended— 5 (1) by redesignating subsection (h) as sub- 6 section (i), and 7 (2) in subsection (i), as so redesignated, by 8 striking “December 31, 2032” and inserting “De- 9 cember 31, 2026”. 10 (b) SPECIAL RULE FOR TAXABLE YEAR 2026.—Sec- 11 tion 30D is amended by inserting after subsection (g) the 12 following new subsection: 13 “(h) SPECIAL RULE FOR TAXABLE YEAR 2026.— 14 “(1) IN GENERAL.—With respect to any vehicle 15 placed in service after December 31, 2025, such ve- 16 hicle shall not be treated as a new clean vehicle for 17 purposes of this section if, during the period begin- 18 ning on December 31, 2009, and ending on Decem- 19 ber 31, 2025, the number of covered vehicles manu- 20 factured by the manufacturer of such vehicle which 21 are sold for use in the United States is greater than 22 200,000. 23 “(2) COVERED VEHICLES.—For purposes of 24 this subsection, the term ‘covered vehicles’ means— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00944 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>DSK7ZCZBW3PROD with \$\$_JOB 945 •HR 1 RH “(A) with respect to vehicles placed in 1 service before January 1, 2023, new qualified 2 plug-in electric drive motor vehicles (as defined 3 in subsection (d)(1), as in effect on December 4 31, 2022), and 5 “(B) new clean vehicles. 6 “(3) CONTROLLED GROUPS.—Rules similar to 7 the rules of section 30B(f)(4) shall apply for pur- 8 poses of this subsection.”. 9 (c) CONFORMING AMENDMENTS.—Section 30D(e) is 10 amended— 11 (1) in paragraph (1)(B)— 12 (A) in clause (iii), by inserting “and” after 13 the comma at the end, 14 (B) in clause (iv), by striking “, and” and 15 inserting a period, and 16 (C) by striking clause (v), and 17 (2) in paragraph (2)(B)— 18 (A) in clause (ii), by inserting “and” after 19 the comma at the end, 20 (B) in clause (iii), by striking the comma 21 at the end and inserting a period, and 22 (C) by striking clauses (iv) through (vi). 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00945 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 946 •HR 1 RH (d) EFFECTIVE DATE.—The amendments made by 1 this section shall apply to vehicles placed in service after 2 December 31, 2025. 3</p>		
SEC. 112003. TERMINATION OF QUALIFIED COMMERCIAL	<p>4 CLEAN VEHICLES CREDIT. 5 (a) IN GENERAL.—Section 45W(g) is amended to 6 read as follows: 7 “(g) TERMINATION.— 8 “(1) IN</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>GENERAL.—No credit shall be determined under this section with respect to any vehicle acquired after December 31, 2025.</p> <p>“(2) EXCEPTION FOR BINDING CONTRACTS.— Paragraph (1) shall not apply with respect to vehicles placed in service before January 1, 2033, and acquired pursuant to a written binding contract entered into before May 12, 2025.”.</p> <p>(b) EFFECTIVE DATE.—The amendment made by this section shall apply to vehicles acquired after December 31, 2025.</p>		
SEC. 112004. TERMINATION OF ALTERNATIVE FUEL VEHICLE	<p>CLE REFUELING PROPERTY CREDIT. (a) IN GENERAL.—Section 30C(i) is amended by striking “December 31, 2032” and inserting “December 31, 2025”.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00946 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 947 •HR 1 RH (b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2025.</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 112005. TERMINATION OF ENERGY EFFICIENT HOME	<p>IMPROVEMENT CREDIT. (a) IN GENERAL.—Section 25C(i) is amended to read as follows:</p> <p>“(i) TERMINATION.—This section shall not apply with respect to any property placed in service after December 31, 2025.”.</p> <p>(b) CONFORMING AMENDMENTS.—</p> <p>(1) Section 25C(d)(2)(C) is amended to read as follows:</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>“(C) Any oil furnace or hot water boiler 14 which is placed in service before January 1, 15 2026, and—</p> <p>16 “(i) meets or exceeds 2021 Energy 17 Star efficiency criteria, and 18 “(ii) is rated by the manufacturer for 19 use with fuel blends at least 20 percent of 20 the volume of which consists of an eligible 21 fuel.”. 22 (c) EFFECTIVE DATE.—The amendments made by 23 this section shall apply to property placed in service after 24 December 31, 2025. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00947 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 948 •HR 1 RH</p>		
SEC. 112006. TERMINATION OF RESIDENTIAL CLEAN EN-	<p>1 ERGY CREDIT. 2 (a) IN GENERAL.—Section 25D(h) is amended by 3 striking “December 31, 2034” and inserting “December 4 31, 2025”. 5 (b) CONFORMING AMENDMENTS.—Section 25D(g) is 6 amended— 7 (1) in paragraph (2), by inserting “and” after 8 the comma at the end, 9 (2) in paragraph (3), by striking “January 1, 10 2033, 30 percent,” and inserting “January 1, 2026, 11 30 percent.”, and 12 (3) by striking paragraphs (4) and (5). 13 (c) EFFECTIVE DATE.—The amendments made by 14 this section shall apply to property placed in service after 15 December 31, 2025. 16</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

<p>SEC. 112007. TERMINATION OF NEW ENERGY EFFICIENT</p>	<p>17 HOME CREDIT. 18 (a) IN GENERAL.—Section 45L(h) is amended to 19 read as follows: 20 “(h) TERMINATION.—This section shall not apply to 21 any qualified new energy efficient home acquired after De- 22 cember 31, 2025 (December 31, 2026, in the case of any 23 home for which construction began before May 12, 24 2025).”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00948 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 949 •HR 1 RH (b) EFFECTIVE DATE.—The amendment made by 1 this section shall apply to homes acquired after December 2 31, 2025. 3</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
<p>SEC. 112008. PHASE-OUT AND RESTRICTIONS ON CLEAN</p>	<p>4 ELECTRICITY PRODUCTION CREDIT. 5 (a) PHASE-OUT.—Section 45Y(d) is amended— 6 (1) in paragraph (1), in the matter preceding 7 subparagraph (A), by striking “the construction of 8 which begins during a calendar year described in 9 paragraph (2)” and inserting “which is placed in 10 service after December 31, 2028,”, and 11 (2) by striking paragraphs (2) and (3) and in- 12 serting the following new paragraph: 13 “(2) PHASE-OUT PERCENTAGE.—The phase-out 14 percentage under this paragraph is equal to— 15 “(A) for a facility placed in service during 16 calendar year 2029, 80 percent, 17 “(B) for a facility placed in service</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>during 18 calendar year 2030, 60 percent, 19 “(C) for a facility placed in service during 20 calendar year 2031, 40 percent, and 21 “(D) for a facility placed in service after 22 December 31, 2031, 0 percent.”. 23</p> <p>(b) RESTRICTIONS RELATING TO PROHIBITED FOR- 24 EIGN ENTITIES.—Section 45Y is amended— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00949 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 950 •HR 1 RH (1) in subsection (b)(1), by adding at the end 1 the following new subparagraph: 2 “(E) MATERIAL ASSISTANCE FROM PRO- 3 HIBITED FOREIGN ENTITIES.—The term ‘quali- 4 fied facility’ shall not include any facility for 5 which construction begins after the date that is 6 one year after the date of the enactment of this 7 subparagraph if the construction of such facility 8 includes any material assistance from a prohib- 9 ited foreign entity (as defined in section 10 7701(a)(52)).”, and 11 (2) in subsection (g), by adding at the end the 12 following new paragraph: 13 “(13) RESTRICTIONS RELATING TO PROHIB- 14 ITED FOREIGN ENTITIES.— 15 “(A) IN GENERAL.—No credit determined 16 under subsection (a) shall be allowed under sec- 17 tion 38 for any taxable year beginning after the 18 date of enactment of this</p>		
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	<p>paragraph if the tax- 19 payer is a specified foreign entity (as defined in 20 section 7701(a)(51)(B)). 21 “(B) OTHER PROHIBITED FOREIGN ENTI- 22 TIES.—No credit determined under subsection 23 (a) shall be allowed under section 38 for any 24 taxable year beginning after the date which is 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00950 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 951 •HR 1 RH 2 years after the date of enactment of this 1 paragraph if— 2 “(i) the taxpayer is a foreign-influ- 3 enced entity (as defined in section 4 7701(a)(51)(D)), or 5 “(ii) during such taxable year, the 6 taxpayer— 7 “(I) makes a payment of divi- 8 dends, interest, compensation for serv- 9 ices, rentals or royalties, guarantees 10 or any other fixed, determinable, an- 11 nual, or periodic amount to a prohib- 12 ited foreign entity (as defined in sec- 13 tion 7701(a)(51)) in an amount which 14 is equal to or greater than 5 percent 15 of the total of such payments made by 16 such taxpayer during such taxable 17 year which are related to the produc- 18 tion of electricity, or 19 “(II) makes payments described 20 in subclause (I) to more than 1 pro- 21 hibited foreign entity (as so defined) 22 in an amount which, in the aggregate, 23 is equal to or greater than 15 percent 24 of the</p>		
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	<p>total of such payments made by 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00951 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 952 •HR 1 RH such taxpayer during such taxable 1 year which are related to the produc- 2 tion of electricity.”. 3 (c) REPEAL OF TRANSFERABILITY.—Section 4 6418(f)(1) is amended— 5 (1) in subparagraph (A), by striking clause 6 (vii), and 7 (2) in subparagraph (B), by striking “(v), or 8 (vii)” and inserting “or (v)”. 9 (d) DEFINITIONS RELATING TO PROHIBITED FOR- 10 EIGN ENTITIES.—Section 7701(a) is amended by adding 11 at the end the following new paragraphs: 12 “(51) PROHIBITED FOREIGN ENTITY.— 13 “(A) IN GENERAL.— The term ‘prohibited 14 foreign entity’ means a specified foreign entity 15 or a foreign-influenced entity. 16 “(B) SPECIFIED FOREIGN ENTITY.—For 17 purposes of subparagraph (A), the term ‘speci- 18 fied foreign entity’ means— 19 “(i) a foreign entity of concern de- 20 scribed in subparagraph (A), (B), (D), or 21 (E) of section 9901(8) of the William M. 22 (Mac) Thornberry National Defense Au- 23 thorization Act for Fiscal Year 2021 (Pub- 24 lic Law 116–283; 15 U.S.C. 4651), 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00952 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 953 •HR 1 RH “(ii) an entity identified as a Chinese 1 military company operating in the United 2 States in accordance with section 1260H 3 of the William M. (Mac) Thornberry Na- 4 tional Defense Authorization Act for Fiscal 5 Year 2021 (Public Law 116–283; 10 6 U.S.C. 113 note), 7 “(iii) an entity included on a list re- 8 quired by clause (i), (ii), (iv), or (v) of sec- 9 tion 2(d)(2)(B) of Public Law 117– 78 10 (135 Stat. 1527), 11 “(iv) an entity specified under section 12 154(b) of the National Defense Authoriza- 13 tion Act for Fiscal Year 2024 (Public Law 14 118–31; 10 U.S.C. note prec. 4651), or 15 “(v) a foreign-controlled entity. 16 “(C) FOREIGN-CONTROLLED ENTITY.—For 17 purposes of subparagraph (B), the term ‘for- 18 eign-controlled entity’ means— 19 “(i) the government of a covered na- 20 tion (as defined in section 4872(f)(2) of 21 title 10, United States Code), 22 “(ii) a person who is a citizen, na- 23 tional, or resident of a covered nation, pro- 24 vided that such person is not an individual 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00953 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 954 •HR 1 RH who is a citizen or lawful permanent resi- 1 dent of the United States, 2 “(iii) an entity or a qualified business 3 unit (as</p>		
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	<p>defined in section 989(a)) incorporated or organized under the laws of, or 5 having its principal place of business in, a 6 covered nation, or 7 “(iv) an entity (including subsidiary 8 entities) controlled (as determined under 9 subparagraph (F)) by an entity described 10 in clause (i), (ii), or (iii). 11 “(D) FOREIGN-INFLUENCED ENTITY.—For 12 purposes of subparagraph (A), the term ‘for- 13 eign-influenced entity’ means an entity— 14 “(i) with respect to which, during the 15 taxable year— 16 “(I) a specified foreign entity has 17 the direct or indirect authority to ap- 18 point a covered officer of such entity, 19 “(II) a single specified foreign 20 entity owns at least 10 percent of 21 such entity, 22 “(III) one or more specified for- 23 eign entities own in the aggregate at 24 least 25 percent of such entity, or 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00954 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 955 •HR 1 RH “(IV) at least 25 percent of the 1 debt of such entity is held in the ag- 2 gregate by one or more specified for- 3 eign entities, or 4 “(ii) which, during the previous tax- 5 able year— 6 “(I) makes a payment of divi- 7 dends, interest, compensation for serv- 8 ices, rentals or royalties, guarantees 9 or any other fixed, determinable, an- 10 nual, or periodic amount to a</p>		
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	<p>specified 11 foreign entity in an amount which is 12 equal to or greater than 10 percent of 13 the total of such payments made by 14 such entity during such taxable year, 15 or 16 “(II) makes payments described 17 in subclause (I) to more than 1 specified foreign entity in an amount 19 which, in the aggregate, is equal to or 20 greater than 25 percent of the total of 21 such payments made by such entity 22 during such taxable year. 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00955 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 956 •HR 1 RH Clause (ii) shall not apply unless such entity makes such payments knowingly (or has 2 reason to know). 3 “(E) COVERED OFFICER.—For purposes of 4 this paragraph, the term ‘covered officer’ 5 means, with respect to an entity— 6 “(i) a member of the board of directors, board of supervisors, or equivalent 8 governing body, 9 “(ii) an executive-level officer, including the president, chief executive officer, 11 chief operating officer, chief financial officer, 12 general counsel, or senior vice president, or 14 “(iii) an individual having powers or 15 responsibilities similar to those of officers 16 or members described in clause (i) or (ii). 17 “(F) DETERMINATION OF CONTROL.—</p>	
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	<p>For 18 purposes of subparagraph (C)(iv), the term 19 ‘control’ means— 20 “(i) in the case of a corporation, own- 21 ership (by vote or value) of more than 50 22 percent of the stock in such corporation, 23 “(ii) in the case of a partnership, 24 ownership of more than 50 percent of the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00956 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 957 •HR 1 RH profits interests or capital interests in such 1 partnership, or 2 “(iii) in any other case, ownership of 3 more than 50 percent of the beneficial in- 4 terests in the entity. 5 “(G) DETERMINATION OF OWNERSHIP.— 6 For purposes of this section, section 318 (relat- 7 ing to constructive ownership of stock) shall 8 apply for purposes of determining ownership of 9 stock in a corporation. Similar principles shall 10 apply for purposes of determining ownership of 11 interests in any other entity. 12 “(H) REGULATIONS AND GUIDANCE.—The 13 Secretary may prescribe such regulations and 14 guidance as may be necessary or appropriate to 15 carry out the provisions of this paragraph. 16 “(52) MATERIAL ASSISTANCE FROM A PROHIB- 17 ITED FOREIGN ENTITY.— 18 “(A) IN GENERAL.—The term ‘material 19 assistance from a prohibited</p>		
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	<p>foreign entity’ 20 means, with respect to any property— 21 “(i) any component, subcomponent, or 22 applicable critical mineral (as defined in 23 section 45X(c)(6)) included in such prop- 24 erty that is extracted, processed, recycled, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00957 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 958 •HR 1 RH manufactured, or assembled by a prohib- 1 ited foreign entity, and 2 “(ii) any design of such property 3 which is based on any copyright or patent 4 held by a prohibited foreign entity or any 5 know-how or trade secret provided by a 6 prohibited foreign entity. 7 “(B) EXCLUSION.— 8 “(i) IN GENERAL.—The term ‘mate- 9 rial assistance from a prohibited foreign 10 entity’ shall not include any assembly part 11 or constituent material, provided that such 12 part or material is not acquired directly 13 from a prohibited foreign entity. 14 “(ii) ASSEMBLY PART.—For purposes 15 of this subparagraph, the term ‘assembly 16 part’ means a subcomponent or collection 17 of subcomponents which is— 18 “(I) not uniquely designed for 19 use in the construction of a qualified 20 facility described in section 45Y or 21 48E or an eligible component de- 22 scribed in section 45X, and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>00958 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 959 •HR 1 RH “(II) not exclusively or predomi- 1 nantly produced by prohibited foreign 2 entities. 3 “(iii) CONSTITUENT MATERIAL.— For 4 purposes of this subparagraph, the term 5 ‘constituent material’ means any material 6 which is— 7 “(I) not uniquely formulated for 8 use in a qualified facility described in 9 section 45Y or 48E or an eligible 10 component described in section 45X, 11 and 12 “(II) not exclusively or predomi- 13 nantly produced, processed, or ex- 14 tracted by prohibited foreign entities. 15 “(iv) REGULATIONS AND GUID- 16 ANCE.—The Secretary may prescribe such 17 regulations and guidance as may be nec- 18 essary or appropriate to carry out the pro- 19 visions of this paragraph.”. 20 (e) EFFECTIVE DATES.— 21 (1) IN GENERAL.— Except as provided in para- 22 graph (2), the amendments made by this section 23 shall apply to taxable years beginning after the date 24 of enactment of this Act. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00959 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 960 •HR 1 RH (2) OTHER PROVISIONS.—The amendment 1 made by subsection (c) shall apply to facilities for 2 which</p>		
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	construction begins after the date that is 2 3 years after the date of enactment of this Act. 4		
SEC. 112009. PHASE-OUT AND RESTRICTIONS ON CLEAN	<p>5 ELECTRICITY INVESTMENT CREDIT. 6 (a) PHASE-OUT.— Section 48E(e) is amended— 7 (1) in paragraph (1), in the matter preceding 8 subparagraph (A), by striking “the construction of 9 which begins during a calendar year described in 10 paragraph (2)” and inserting “which is placed in 11 service after December 31, 2028,”, and 12 (2) by striking paragraphs (2) and (3) and in- 13 serting the following: 14 “(2) PHASE-OUT PERCENTAGE.—The phase-out 15 percentage under this paragraph is equal to— 16 “(A) for any qualified investment with re- 17 spect to any qualified facility or energy storage 18 technology placed in service during calendar 19 year 2029, 80 percent, 20 “(B) for any qualified investment with re- 21 spect to any qualified facility or energy storage 22 technology placed in service during calendar 23 year 2030, 60 percent, 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00960 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 961 •HR 1 RH “(C) for any qualified investment with re- 1 spect to any qualified facility or energy storage 2 technology placed in service during calendar 3 year 2031, 40 percent, and 4 “(D) for any qualified investment with re- 5</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>spect to any qualified facility or energy storage 6 technology placed in service after December 31, 7 2031, 0 percent.”. 8 (b) RESTRICTIONS RELATING TO PROHIBITED FOR- 9 EIGN ENTITIES.— 10 (1) IN GENERAL.— Section 48E is amended— 11 (A) in subsection (b)(3), by adding at the 12 end the following new subparagraph: 13 “(D) MATERIAL ASSISTANCE FROM PRO- 14 HIBITED FOREIGN ENTITIES.—The term ‘quali- 15 fied facility’ shall not include any facility the 16 construction of which begins after the date that 17 is one year after the date of the enactment of 18 this subparagraph if the construction of such 19 facility includes any material assistance from a 20 prohibited foreign entity (as defined in section 21 7701(a)(52)).”, and 22 (B) in subsection (c), by adding at the end 23 the following new paragraph: 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00961 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 962 •HR 1 RH “(3) MATERIAL ASSISTANCE FROM PROHIBITED 1 FOREIGN ENTITIES.—The term ‘energy storage tech- 2 nology’ shall not include any property the construc- 3 tion of which begins after the date that is one year 4 after the date of the enactment of this paragraph if 5 the construction of such property includes any mate-</p>		
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	<p>6 rial assistance from a prohibited foreign entity (as 7 defined in section 7701(a)(52)).” 8 (2) RESTRICTIONS RELATING TO PROHIBITED 9 FOREIGN ENTITIES.—Section 48E(d) is amended by 10 adding at the end the following new paragraph: 11 “(6) RESTRICTIONS RELATING TO PROHIBITED 12 FOREIGN ENTITIES.— 13 “(A) IN GENERAL.—No credit determined 14 under subsection (a) shall be allowed under sec- 15 tion 38 for any taxable year beginning after the 16 date of enactment of this paragraph if the tax- 17 payer is a specified foreign entity (as defined in 18 section 7701(a)(51)(B)). 19 “(B) OTHER PROHIBITED FOREIGN ENTI- 20 TIES.—No credit determined under subsection 21 (a) shall be allowed under section 38 for any 22 taxable year beginning after the date which is 23 2 years after the date of enactment of this 24 paragraph if— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00962 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 963 •HR 1 RH “(i) the taxpayer is a foreign-influ- 1 enced entity (as defined in section 2 7701(a)(51)(D)), or 3 “(ii) during such taxable year, the 4 taxpayer— 5 “(I) makes a payment of divi- 6 dends, interest, compensation for serv- 7 ices, rentals or royalties, guarantees 8 or any other fixed,</p>		
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	<p>determinable, annual, or periodic amount to a prohibited foreign entity (as defined in section 7701(a)(51)) in an amount which is equal to or greater than 5 percent of the total of such payments made by such taxpayer during such taxable year which are related to the production of electricity or storage of energy, or “(II) makes payments described in subclause (I) to more than 1 prohibited foreign entity (as so defined) in an amount which, in the aggregate, is equal to or greater than 15 percent of the total of such payments made by such taxpayer during such taxable year which are related to the production of electricity or storage of energy.”.</p> <p>3 (3) RECAPTURE.—Section 50(a) is amended— 4 (A) by redesignating paragraphs (4) 5 through (6) as paragraphs (5) through (7), respectively, 7 (B) by inserting after paragraph (3) the 8 following new paragraph: 9 “(4) PAYMENTS TO PROHIBITED FOREIGN ENTITIES.— 11 “(A) IN GENERAL.—If there is an applicable payment made by a specified taxpayer before the close of the 10-year period beginning 14 on the date such</p>		
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	<p>taxpayer placed in service in- 15 vestment credit property which is eligible for 16 the clean electricity investment credit under 17 section 48E(a), then the tax under this chapter 18 for the taxable year in which such applicable 19 payment occurs shall be increased by 100 per- 20 cent of the aggregate decrease in the credits al- 21 lowed under section 38 for all prior taxable 22 years which would have resulted solely from re- 23 ducing to zero any credit determined under sec- 24 tion 46 which is attributable to the clean elec- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00964 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 965 •HR 1 RH tricity investment credit under section 48E(a) 1 with respect to such property. 2 “(B) APPLICABLE PAYMENT.—For pur- 3 poses of this paragraph, the term ‘applicable 4 payment’ means, with respect to any taxable 5 year, a payment or payments described in sub- 6 clause (I) or (II) of section 48E(d)(6)(B)(ii). 7 “(C) SPECIFIED TAXPAYER.—For pur- 8 poses of this paragraph, the term ‘specified tax- 9 payer’ means any taxpayer who has been al- 10 lowed a credit under section 48E(a) for any 11 taxable year beginning after the date which is 12 2 years after the date of enactment of this 13 paragraph.”, 14 (C) in paragraph (5), as redesignated by 15</p>		
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	<p>subparagraph (A), by striking “or any applica- 16 ble transaction to which paragraph (3)(A) ap- 17 plies,” and inserting “any applicable trans- 18 action to which paragraph (3)(A) applies, or 19 any applicable payment to which paragraph 20 (4)(A) applies,” and 21 (D) in paragraph (7), as redesignated by 22 subparagraph (A), by striking “or (3)” and in- 23 serting “(3), or (4)”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00965 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>966 •HR 1 RH (c) REPEAL OF TRANSFERABILITY.—Section 6418, 1 as amended by section 112008, is amended— 2 (1) in subsection (f)(1)(A), by striking clause 3 (xi), and 4 (2) in subsection (g)(3), by striking “clauses 5 (ix) through (xi)” and inserting “clause (ix) or (x)”. 6 (d) CONFORMING AMENDMENTS.—Section 48E(h)(4) 7 is amended— 8 (1) in subparagraph (C), by striking “December 9 31 of the applicable year (as defined in section 10 45Y(d)(3))” and inserting “December 31, 2031”, 11 (2) in subparagraph (D), by striking “the third 12 calendar year following the applicable year (as de- 13 fined in section 45Y(d)(3))” and inserting “2031”, 14 and 15 (3) in subparagraph (E)(i), by striking “after 16 the date that is 4 years after the date of the alloca- 17 tion with respect to the facility of which</p>		
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	<p>such prop- 18 erty is a part” and inserting “the earlier of— 19 “(I) the date that is 4 years after 20 the date of the allocation with respect 21 to the facility of which such property 22 is a part, or 23 “(II) December 31, 2031.”. 24 (e) EFFECTIVE DATES.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00966 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 967 •HR 1 RH (1) IN GENERAL.— Except as provided in para- 1 graph (2), the amendments made by this section 2 shall apply to taxable years beginning after the date 3 of enactment of this Act. 4 (2) OTHER PROVISIONS.—The amendments 5 made by subsection (c) shall apply to facilities and 6 energy storage technology for which construction be- 7 gins after the date that is 2 years after the date of 8 enactment of this Act. 9</p>		
SEC. 112010. REPEAL OF TRANSFERABILITY OF CLEAN	<p>10 FUEL PRODUCTION CREDIT. 11 (a) IN GENERAL.—Section 6418(f)(1)(A), as amend- 12 ed by sections 112008 and 112009, is amended by striking 13 clause (viii). 14 (b) EFFECTIVE DATE.— The amendment made by 15 this section shall apply to fuel produced after December 16 31, 2027. 17</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 112011. RESTRICTIONS ON CARBON OXIDE SEQUES-	<p>18 TRATION CREDIT. 19 (a) RESTRICTIONS RELATING TO PROHIBITED FOR- 20 EIGN ENTITIES.—Section 45Q(f) is amended by adding 21 at the end the following new paragraph: 22</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>“(10) RESTRICTIONS RELATING TO PROHIBITED FOREIGN ENTITIES.— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00967 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 968 •HR 1 RH “(A) IN GENERAL.— No credit determined 1 under subsection (a) shall be allowed under section 38 for any taxable year beginning after the 3 date of enactment of this paragraph if the tax- 4 payer is a specified foreign entity (as defined in 5 section 7701(a)(51)(B)). 6 “(B) OTHER PROHIBITED FOREIGN ENTITIES.—No credit determined under subsection 8 (a) shall be allowed under section 38 for any 9 taxable year beginning after the date which is 10 2 years after the date of enactment of this 11 paragraph if the taxpayer is a foreign-influ- 12 enced entity (as defined in section 13 7701(a)(51)(D)).”. 14</p> <p>(b) REPEAL OF TRANSFERABILITY.—Section 15 6418(f)(1), as amended by sections 112008, 112009, and 16 112010, is amended— 17 (1) in subparagraph (A), by striking clause (iii), 18 and 19 (2) in subparagraph (B)— 20 (A) in the matter preceding clause (i), by 21 striking “clause (ii), (iii), or (v)” and inserting 22 “clause (ii) or (v)”, and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00968 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 969 •HR 1 RH (B) in clause (ii), by striking “(or, in the 1 case” and all that follows through “at such fa- 2 cility)”. 3 (c) EFFECTIVE DATES.— 4 (1) RESTRICTIONS RELATING TO PROHIBITED 5 FOREIGN ENTITIES.—The amendments made by 6 subsection (a) shall apply to taxable years beginning 7 after the date of enactment of this Act. 8 (2) REPEAL OF TRANSFERABILITY.— The 9 amendments made by subsection (b) shall apply to 10 carbon capture equipment the construction of which 11 begins after the date that is 2 years after the date 12 of enactment of this Act. 13</p>		
SEC. 112012. PHASE-OUT AND RESTRICTIONS ON ZERO-	<p>14 EMISSION NUCLEAR POWER PRODUCTION 15 CREDIT. 16 (a) PHASE-OUT.—Section 45U(e) is amended to read 17 as follows: 18 “(e) CREDIT PHASE-OUT.— 19 “(1) IN GENERAL.—For any taxable year be- 20 ginning after December 31, 2028, the amount of the 21 zero- emission nuclear power production credit under 22 subsection (a) for such taxable year shall be equal 23 to the product of— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00969 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 970 •HR 1 RH “(A) the amount of the credit determined 1 under subsection (a) without regard to this sub- 2 section, multiplied by 3</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>“(B) the phase-out percentage under para- 4 graph (2). 5 “(2) PHASE-OUT PERCENTAGE.—The phase-out 6 percentage under this paragraph is equal to— 7 “(A) for any taxable year beginning in cal- 8 endar year 2029, 80 percent, 9 “(B) for any taxable year beginning in cal- 10 endar year 2030, 60 percent, 11 “(C) for any taxable year beginning in cal- 12 endar year 2031, 40 percent, and 13 “(D) for any taxable year beginning after 14 December 31, 2031, 0 percent.”. 15</p> <p>(b) RESTRICTIONS RELATING TO PROHIBITED FOR- 16 EIGN ENTITIES.—Section 45U(c) is amended by adding 17 at the end the following new paragraph: 18 “(3) RESTRICTIONS RELATING TO PROHIBITED 19 FOREIGN ENTITIES.— 20 “(A) IN GENERAL.—No credit determined 21 under subsection (a) shall be allowed under sec- 22 tion 38 for any taxable year beginning after the 23 date of enactment of this paragraph if the tax- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00970 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 971 •HR 1 RH payer is a specified foreign entity (as defined in 1 section 7701(a)(51)(B)). 2 “(B) OTHER PROHIBITED FOREIGN ENTI- 3 TIES.—No credit determined under subsection 4 (a) shall be allowed under section 38 for any 5 taxable year beginning</p>		
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	<p>after the date which is 6 2 years after the date of enactment of this 7 paragraph if the taxpayer is a foreign-influ- 8 enced entity (as defined in section 9 7701(a)(51)(D)).". 10 (c) REPEAL OF TRANSFERABILITY.—Section 11 6418(f)(1)(A), as amended by section 112008, 112009, 12 112010, and 112011, is amended by striking clause (iv). 13 (d) EFFECTIVE DATES.— 14 (1) IN GENERAL.—Except as provided in para- 15 graph (2), the amendments made by this section 16 shall apply to taxable years beginning after the date 17 of enactment of this Act. 18 (2) REPEAL OF TRANSFERABILITY.—The 19 amendment made by subsection (c) shall apply to 20 electricity produced and sold after December 31, 21 2027. 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00971 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 972 •HR 1 RH</p>		
SEC. 112013. TERMINATION OF CLEAN HYDROGEN PRODUC-	<p>1 TION CREDIT. 2 (a) TERMINATION.—Section 45V(c)(3)(C) is amend- 3 ed by striking “January 1, 2033” and inserting “January 4 1, 2026”. 5 (b) EFFECTIVE DATE.—The amendment made by 6 this section shall apply to facilities the construction of 7 which begins after December 31, 2025. 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

<p>SEC. 112014. PHASE-OUT AND RESTRICTIONS ON AD-</p>	<p>9 VANCED MANUFACTURING PRODUCTION 10 CREDIT. 11 (a) PHASE-OUT.—Section 45X(b)(3) is amended— 12 (1) in subparagraph (B)— 13 (A) in clause (ii), by adding “and” at the 14 end, 15 (B) in clause (iii), by striking “during cal- 16 endar year 2032, 25 percent,” and inserting 17 “after December 31, 2031, 0 percent.”, and 18 (C) by striking clause (iv), and 19 (2) by striking subparagraph (C) and inserting 20 the following: 21 “(C) TERMINATION FOR WIND ENERGY 22 COMPONENTS.—This section shall not apply to 23 wind energy components sold after December 24 31, 2027.”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00972 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 973 •HR 1 RH (b) RESTRICTIONS RELATING TO PROHIBITED FOR- 1 EIGN ENTITIES.—Section 45X is amended— 2 (1) in subsection (c)(1), by adding at the end 3 the following new subparagraph: 4 “(C) MATERIAL ASSISTANCE FROM PRO- 5 HIBITED FOREIGN ENTITIES.—In the case of 6 taxable years beginning after the date which is 7 2 years after the date of enactment of this sub- 8 paragraph, the term ‘eligible component’ shall 9 not include any property which— 10 “(i) includes any material assistance 11 from a prohibited foreign entity (as defined 12 in</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>section 7701(a)(52)), or 13 “(ii) is produced subject to a licensing 14 agreement with a prohibited foreign entity 15 (as defined in section 7701(a)(51)) for 16 which the value of such agreement is in excess of \$1,000,000.”, and 18 (2) in subsection (d), by adding at the end the 19 following new paragraph: 20 “(5) RESTRICTIONS RELATING TO PROHIBITED 21 FOREIGN ENTITIES.— 22 “(A) IN GENERAL.—No credit determined 23 under subsection (a) shall be allowed under section 38 for any taxable year beginning after the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00973 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 974 •HR 1 RH date of enactment of this paragraph if the taxpayer is a specified foreign entity (as defined in 2 section 7701(a)(51)(B)). 3 “(B) OTHER PROHIBITED FOREIGN ENTITIES.—No credit determined under subsection 5 (a) shall be allowed under section 38 for any 6 taxable year beginning after the date which is 7 2 years after the date of enactment of this 8 paragraph if the taxpayer is a foreign-influenced entity (as defined in section 10 7701(a)(51)(D)). 11 “(C) PAYMENTS TO PROHIBITED FOREIGN 12 ENTITIES.— 13 “(i) IN GENERAL.—If, for any taxable 14 year beginning after the date that is 2 15 years after the date of</p>		
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	<p>the enactment of 16 this paragraph, a taxpayer is described in 17 clause (ii) for such taxable year with re- 18 spect to any eligible component category, 19 no credit shall be determined under sub- 20 section (a) for eligible components in such 21 eligible component category for such tax- 22 able year. 23 “(ii) TAXPAYER DESCRIBED.—A tax- 24 payer is described in this clause for a tax- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00974 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 975 •HR 1 RH</p> <p>able year with respect to any eligible com- 1 ponent category if such taxpayer— 2 “(I) makes a payment of divi- 3 dends, interest, compensation for serv- 4 ices, rentals or royalties, guarantees 5 or any other fixed, determinable, an- 6 nual, or periodic amount to a prohib- 7 ited foreign entity (as defined in sec- 8 tion 7701(a)(51)) in an amount which 9 is equal to or greater than 5 percent 10 of the total of such payments made by 11 such taxpayer during such taxable 12 year which are related to the produc- 13 tion of eligible components included 14 within such eligible component cat- 15 egory, or 16 “(II) makes payments described 17 in subclause (I) to more than 1 pro- 18 hibited foreign entity (as so defined) 19 in an amount which, in the aggregate, 20</p>		
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	<p>is equal to or greater than 15 percent 21 of such payments made by such tax- 22 payer during such taxable year which 23 are related to the production of eligi- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00975 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 976 •HR 1 RH ble components included within such 1 eligible component category. 2 “(iii) ELIGIBLE COMPONENT CAT- 3</p> <p>EGORY.—For purposes of this subpara- 4 graph, the term ‘eligible component cat- 5 egory’ means eligible components which 6 are included within each respective clause 7 under subsection (c)(1)(A).”. 8 (c) REPEAL OF TRANSFERABILITY.—Section 6418, 9 as amended by sections 112008, 112009, 112010, 10 112011, and 112012 is amended— 11 (1) in subsection (f)(1)— 12 (A) in subparagraph (A)— 13 (i) by striking clause (vi), and 14 (ii) by redesignating clauses (v), (ix), 15 and (x) as clauses (iii), (iv), and (v), re- 16 spectively, and 17 (B) in subparagraph (B), by striking 18 “clause (ii) or (v)” and inserting “clause (ii) or 19 (iii)”, and 20 (2) in subsection (g)(3), by striking “clause (ix) 21 or (x)” and inserting “clause (iv) or (v)”. 22 (d) EFFECTIVE DATES.— 23 (1) IN GENERAL.—Except as provided in para- 24 graph (2), the amendments made by this section</p>		
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	<p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00976 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 977 •HR 1 RH shall apply to taxable years beginning after the date 1 of enactment of this Act. 2</p> <p>(2) REPEAL OF TRANSFERABILITY.—The 3 amendments made by subsection (c) shall apply to 4 components sold after December 31, 2027. 5</p>		
SEC. 112015. PHASE-OUT OF CREDIT FOR CERTAIN ENERGY	<p>6 PROPERTY. 7 (a) PHASE-OUT.—Section 48(a) is amended— 8 (1) in paragraph (3)(vii), by striking “the con- 9 struction of which begins before January 1, 2035” 10 and inserting “the construction of which begins be- 11 fore January 1, 2032”, and 12 (2) by striking paragraph (7) and inserting the 13 following new paragraph: 14 “(7) PHASE-OUT FOR CERTAIN ENERGY PROP- 15 ERTY.—In the case of any energy property described 16 in clause (vii) of paragraph (3)(A), the energy per- 17 centage determined under paragraph (2) shall be 18 equal to— 19 “(A) in the case of any property the con- 20 struction of which begins before January 1, 21 2030, and which is placed in service after De- 22 cember 31, 2021, 6 percent, 23 “(B) in the case of any property the con- 24 struction of which begins after December 31, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00977 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 978 •HR 1 RH 2029, and before January 1, 2031, 5.2 percent, 1 and 2 “(C) in the case of any property the con- 3 struction of which begins after December 31, 4 2030, and before January 1, 2032, 4.4 per- 5 cent.”. 6 (b) RESTRICTIONS RELATING TO PROHIBITED FOR- 7 EIGN ENTITIES.—Section 48(a) is amended by redesi- 8 nating paragraph (16) as paragraph (17) and by inserting 9 after paragraph (15) the following new paragraph: 10 “(16) RESTRICTIONS RELATING TO PROHIB- 11 ITED FOREIGN ENTITIES.— 12 “(A) IN GENERAL.—No credit determined 13 under this subsection for energy property de- 14 scribed in paragraph (3)(A)(vii) shall be allowed 15 under section 38 for any taxable year beginning 16 after the date of enactment of this paragraph 17 if the taxpayer is a specified foreign entity (as 18 defined in section 7701(a)(51)(B)). 19 “(B) OTHER PROHIBITED FOREIGN ENTI- 20 TIES.—No credit determined under this sub- 21 section for energy property described in para- 22 graph (3)(A)(vii) shall be allowed under section 23 38 for any taxable year beginning after the date 24 which is 2 years after the date of enactment of 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00978 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>		
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 979 •HR 1 RH this paragraph if the taxpayer is a foreign-influ- 1 enced entity (as defined in section 2 7701(a)(51)(D)).”. 3 (c) REPEAL OF TRANSFERABILITY.—Section 4 6418(f)(1)(A)(iv), as redesignated by section 112014, is 5 amended by inserting “(except so much of the credit as 6 is determined under paragraph (3)(A)(vii) of such sec- 7 tion)” after “section 48”. 8 (d) EFFECTIVE DATES.— 9 (1) IN GENERAL.—Except as provided in para- 10 graph (2), the amendments made by this section 11 shall apply to taxable years beginning after the date 12 of the enactment of this Act. 13 (2) REPEAL OF TRANSFERABILITY.— The 14 amendments made by subsection (c) shall apply to 15 property the construction of which begins after the 16 date that is 2 years after the date of enactment of 17 this Act. 18</p>		
SEC. 112016. INCOME FROM HYDROGEN STORAGE, CARBON	<p>19 CAPTURE ADDED TO QUALIFYING INCOME OF 20 CERTAIN PUBLICLY TRADED PARTNERSHIPS 21 TREATED AS CORPORATIONS. 22 (a) IN GENERAL.—Section 7704(d)(1)(E) is amend- 23 ed— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00979 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 980 •HR 1 RH (1) by striking “income and gains derived from 1</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the exploration” and inserting “income and gains 2 derived from— 3 “(i) the exploration”, 4 (2) by inserting “or” before “industrial 5 source”, and 6 (3) by striking “, or the transportation or stor- 7 age” and all that follows and inserting the following: 8 “(ii) the transportation or storage 9 of— 10 “(I) any fuel described in sub- 11 section (b), (c), (d), (e), or (k) of sec- 12 tion 6426, or any alcohol fuel defined 13 in section 6426(b)(4)(A) or any bio- 14 diesel fuel as defined in section 15 40A(d)(1) or sustainable aviation fuel 16 as defined in section 40B(d)(1), or 17 “(II) liquified hydrogen or com- 18 pressed hydrogen, or 19 “(iii) in the case of a qualified facility 20 (as defined in section 45Q(d), without re- 21 gard to any date by which construction of 22 the facility is required to begin) not less 23 than 50 percent of the total carbon oxide 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00980 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 981 •HR 1 RH production of which is qualified carbon 1 oxide (as defined in section 45Q(c))— 2 “(I) the generation, availability 3 for such generation, or storage of elec- 4 tric power at such facility, or 5 “(II) the capture of carbon diox- 6 ide by such facility,”. 7 (b) EFFECTIVE DATE.—The amendments made by 8 this</p>		
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	section shall apply to taxable years beginning after 9 December 31, 2025. 10		
SEC. 112017. LIMITATION ON AMORTIZATION OF CERTAIN	<p>11 SPORTS FRANCHISES. 12 (a) IN GENERAL.—Section 197 is amended by redesh- 13 ignating subsection (g) as subsection (h) and by inserting 14 after subsection (f) the following new subsection: 15</p> <p>“(g) LIMITATION ON AMORTIZATION OF CERTAIN 16 SPORTS FRANCHISES.— 17 “(1) IN GENERAL.—In the case of a specified 18 sports franchise intangible, subsection (a) shall be 19 applied by substituting ‘50 percent of the adjusted 20 basis’ for ‘the adjusted basis’. 21 “(2) SPECIFIED SPORTS FRANCHISE INTAN- 22 GIBLE.—For purposes of this subsection, the term 23 ‘specified sports franchise intangible’ means any am- 24 ortizable section 197 intangible which is— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00981 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 982 •HR 1 RH “(A) a franchise to engage in professional 1 football, basketball, baseball, hockey, soccer, or 2 other professional sport, or 3 “(B) acquired in connection with such a 4 franchise.”. 5 (b) EFFECTIVE DATE.—The amendments made by 6 this section shall apply to property acquired after the date 7 of the enactment of this Act. 8</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

<p>SEC. 112018. LIMITATION ON INDIVIDUAL DEDUCTIONS FOR</p>	<p>9 CERTAIN STATE AND LOCAL TAXES, ETC. 10 (a) IN GENERAL.— Section 275 is amended by redesignating subsection (b) as subsection (c) and by inserting 12 after subsection (a) the following new subsection: 13 “(b) LIMITATION ON INDIVIDUAL DEDUCTIONS FOR 14 CERTAIN STATE AND LOCAL TAXES, ETC.— 15 “(1) LIMITATION.— 16 “(A) IN GENERAL.—In the case of an individual, no deduction shall be allowed for— 18 “(i) any disallowed foreign real property taxes, and 20 “(ii) any specified taxes to the extent 21 that such taxes for such taxable year in 22 the aggregate exceed— 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00982 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 983 •HR 1 RH “(I) \$15,000, in the case of a 1 married individual filing a separate 2 return, and 3 “(II) \$30,000, in the case of any 4 other taxpayer. 5 “(B) PHASEDOWN BASED ON MODIFIED AD- 6 JUSTED GROSS INCOME.— 7 “(i) IN GENERAL.—Except as provided in clause (ii), the \$15,000 amount in 9 subparagraph (A)(ii)(I) and the \$30,000 10 amount in subparagraph (A)(ii)(II) shall 11 each be reduced by 20 percent of the excess (if any) of the taxpayer’s modified adjusted gross income over— 14 “(I) \$200,000, in the case of a 15</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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married individual filing a separate
16 return, and 17 “(II) \$400,000, in
the case of 18 any other taxpayer.
19 “(ii) LIMITATION ON
REDUCTION.— 20 The reduction
under clause (i) shall not re- 21 sult
in— 22 “(I) the dollar amount in
effect 23 under subparagraph
(A)(ii)(I) being 24 less than \$5,000,
or 25 VerDate Sep 11 2014 02:44
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DSK7ZCZBW3PROD with \$\$_JOB
984 •HR 1 RH “(II) the dollar
amount in effect 1 under
subparagraph (A)(ii)(II) being 2
less than \$10,000. 3 “(C)
MODIFIED ADJUSTED GROSS IN- 4
COME.—For purposes of this
paragraph, the 5 term ‘modified
adjusted gross income’ means 6
adjusted gross income increased by
any amount 7 excluded from gross
income under section 911, 8 931,
or 933. 9 “(2) DISALLOWED
FOREIGN REAL PROPERTY 10
TAX.—For purposes of this
subsection, the term 11 ‘disallowed
foreign real property tax’ means
any tax 12 which— 13 “(A) is a
foreign real property tax de- 14
scribed in section 164(a)(1) or
216(a)(1), and 15 “(B) is not an
excepted tax. 16 “(3) SPECIFIED
TAX.—For purposes of this 17
subsection, the term ‘specified tax’
means— 18 “(A) any tax which—
19 “(i) is described in paragraph
(1), (2), 20 or (3) of section 164(a),
section 164(b)(5), 21 or section

	<p>216(a)(1), and 22 “(ii) is not an excepted tax or a dis- 23 allowed foreign real property tax, and 24 “(B) any substitute payment. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00984 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 985 •HR 1 RH “(4) EXCEPTED TAX.—For purposes of this 1 subsection— 2 “(A) IN GENERAL.—The term ‘excepted 3 tax’ means— 4 “(i) any foreign tax described in sec- 5 tion 164(a)(3), 6 “(ii) any tax described in section 7 164(a)(3) which is paid or accrued by a 8 qualifying entity with respect to carrying 9 on a qualified trade or business (as defined 10 in section 199A(d), without regard to sec- 11 tion 199A(b)(3)), and 12 “(iii) any tax described in paragraph 13 (1) or (2) of section 164(a), or section 14 216(a)(1), which is paid or accrued in car- 15 rying on a trade or business or an activity 16 described in section 212. 17 “(B) QUALIFYING ENTITY.—For purposes 18 of subparagraph (A), the term ‘qualifying enti- 19 ty’ means any partnership or S corporation 20 with gross receipts for the taxable year (within 21 the meaning of section 448(c)) if at least 75 22 percent of such gross receipts are derived in a 23 qualified trade or business (as defined in sec- 24 tion 199A(d), without regard to section 25</p>		
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E:\BILLS\H1.RH H1 kjohnson on
DSK7ZCZBW3PROD with \$\$_JOB
986 •HR 1 RH 199A(b)(3)). For
purposes of the preceding 1
sentence, the gross receipts of all
trades or 2 businesses which are
under common control 3 (within
the meaning of section 52(b)) with
any 4 trade or business of the
partnership or S cor- 5 poration
shall be taken into account as gross
6 receipts of the entity. 7 “(5)
SUBSTITUTE PAYMENT.—For
purposes of 8 this subsection— 9
“(A) IN GENERAL.—The term
'substitute 10 payment' means any
amount (other than a tax 11
described in paragraph (3)(A))
paid, incurred, 12 or accrued to any
entity referred to in section 13
164(b)(2) if, under the laws of one
or more en- 14 tities referred to in
section 164(b)(2), one or 15 more
persons would (if the assumptions de-
16 scribed in subparagraphs (B)
and (C) applied) 17 be entitled to
specified tax benefits the aggre- 18
gate dollar value of which equals or
exceeds 25 19 percent of such
amount. 20 “(B) ASSUMPTION
REGARDING DOLLAR 21 VALUE OF
TAX BENEFITS.—The assumption de-
22 scribed in this subparagraph
is that the dollar 23 value of a
specified tax benefit is— 24
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21, 2025 Jkt 059200 PO 00000 Frm
00986 Fmt 6652 Sfmt 6201

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 987 •HR 1 RH “(i) in the case of a credit or refund, 1 the amount of such credit or refund, 2 “(ii) in the case of a deduction or ex- 3 clusion, 15 percent of the amount of such 4 deduction or exclusion, and 5 “(iii) in any other case, an amount 6 determined in such manner as the Sec- 7 retary may provide consistent with the 8 principles of clauses (i) and (ii). 9 “(C) ASSUMPTION REGARDING STATUS OF 10 PARTNERS OR SHAREHOLDERS.—The assump- 11 tion described in this subparagraph is, in the 12 case of any amount referred to in subparagraph 13 (A) which is paid, incurred, or accrued by a 14 partnership or S corporation, that all of the 15 partners or shareholders of such partnership or 16 S corporation, respectively, are individuals who 17 are residents of the jurisdiction of the entity or 18 entities providing the specified tax benefits (and 19 possess such other characteristics as the laws of 20 such entities may require for entitlement to 21 such benefits). 22 “(D) SPECIFIED TAX BENEFIT.—For pur- 23 poses of subparagraph (A), the term ‘specified 24 tax benefit’ means any benefit which—</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00987 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>		
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	<p>988 •HR 1 RH “(i) is determined with respect to the 1 amount referred to in subparagraph (A), 2 and 3 “(ii) is allowed against, or determined 4 by reference to, a tax described in para- 5 graph (3)(A). 6 “(E) EXCEPTION FOR NON-DEDUCTIBLE 7 PAYMENTS.—To the extent that a deduction for 8 an amount described in subparagraph (A) is 9 not allowed under this chapter (determined 10 without regard to this subsection, section 11 170(b)(1), section 703(a), section 704(d), and 12 section 1363(b)), the term ‘substitute payment’ 13 shall not include such amount. 14 “(F) EXCEPTION FOR CERTAIN WITH- 15 HOLDING TAXES.—To the extent provided in 16 regulations issued by the Secretary, the term 17 ‘substitute payment’ shall not include an 18 amount withheld on behalf of another person if 19 all of such amount is included in the gross in- 20 come of such person (determined under this 21 chapter). 22 “(6) REGULATIONS.—The Secretary shall issue 23 such regulations or other guidance as may be nec- 24 essary or appropriate to carry out the purposes of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00988 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>989 •HR 1 RH this subsection, including regulations or other guid-</p>		
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	<p>1 ance— 2 “(A) to treat as a tax described in para- 3 graph (3) of section 164(a) any tax that is, in 4 substance, based on general tax principles, de- 5 scribed in such paragraph, 6 “(B) to treat as a substitute payment any 7 amount that, in substance, substitutes for a 8 specified tax, 9 “(C) to provide for the proper allocation, 10 for purposes of paragraph (4)(A)(ii), of taxes 11 described in section 164(a)(3) between trades 12 or business described in section 199A(d)(1) and 13 trades or business not so described, and 14 “(D) to otherwise prevent the avoidance of 15 the purposes of this subsection.”. 16 (b) STATE AND LOCAL INCOME TAXES PAID BY 17 PARTNERSHIPS AND S CORPORATIONS TAKEN INTO AC- 18 COUNT SEPARATELY BY PARTNERS AND SHARE- 19 HOLDERS.— 20 (1) IN GENERAL.—Section 702(a)(6) is amend- 21 ed to read as follows: 22 “(6)(A) taxes, described in section 901, paid or 23 accrued to foreign countries, 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00989 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 990 •HR 1 RH “(B) taxes, described in section 901, paid or ac- 1 crued to possessions of the United States, 2 “(C) specified taxes (within the meaning of sec- 3 tion 275(b)), other than taxes described in subpara- 4 graph (B), and 5 “(D)</p>		
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	<p>taxes described in section 275(b)(2),". 6 (2) TREATMENT OF SUBSTITUTE PAYMENTS.— 7 Section 702 is amended by redesignating subsection 8 (d) as subsection (e) and by inserting after sub- 9 section (c) the following new subsection: 10 "(d) TREATMENT OF SUBSTITUTE PAYMENTS.—Any 11 substitute payment (as defined in section 275(b)(5)) shall 12 be taken into account under subsection (a)(6)(C) and not 13 under any other paragraph of subsection (a).". 14 (3) DISALLOWANCE OF DEDUCTION TO PART- 15 NERSHIPS.—Section 703(a)(2)(B) is amended to 16 read as follows: 17 "(B) any deduction under this chapter 18 with respect to taxes or payments described in 19 section 702(a)(6),". 20 (4) S CORPORATIONS.—For corresponding pro- 21 visions related to S corporations which apply by rea- 22 son of the amendments made by paragraphs (1) 23 through (3), see sections 1366(a)(1) and 1363(b)(2) 24 of the Internal Revenue Code of 1986. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00990 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 991 •HR 1 RH (5) ALLOWABLE SALT DEDUCTIONS TAKEN 1 INTO ACCOUNT FOR PURPOSES OF LIMITATION ON 2 PARTNERSHIP LOSSES.—Section 704(d)(3) is 3</p>		
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	<p>amended by striking subparagraph (A), by redesignating subparagraph (B) as subparagraph (C), and 5 by inserting before subparagraph (C) (as so redesignated) the following new subparagraphs: 7 “(A) IN GENERAL.—In determining the 8 amount of any loss under paragraph (1), there 9 shall be taken into account— 10 “(i) the partner’s distributive share of 11 amounts described in paragraphs (4) and 12 (6)(A) of section 702(a), 13 “(ii) if the taxpayer chooses to take to 14 any extent the benefits of section 901, the 15 partner’s distributive share of amounts described in section 702(a)(6)(B), and 17 “(iii) the amount by which the deductions allowed under this chapter (determined without regard to this subsection) to 20 the partner would decrease if the partner’s 21 distributive share of amounts described in 22 section 702(a)(6)(C) were not taken into 23 account. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 jkt 059200 PO 00000 Frm 00991 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 992 •HR 1 RH “(B) TREATMENT OF POSSESSION TAXES 1 IN EVENT PARTNER DOES NOT ELECT THE 2 FOREIGN TAX CREDIT.—In the case of a taxpayer not described in subparagraph (A)(ii), 4 subparagraph (A)(iii) shall be applied by substituting</p>		
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	<p>'subparagraphs (B) and (C) of section 6702(a)(6)' for 'section 702(a)(6)(C)'. 7 (6)</p> <p>CONFORMING AMENDMENT.—</p> <p>Section 856(b)(1)(A)(ii) is amended by inserting “or for any 9 substitute payment (as defined in section 10275(b)(5))” before the period at the end. 11 (c) ADDITION TO TAX FOR STATE AND LOCAL TAX 12 ALLOCATION MISMATCH.— 13 (1) IN GENERAL.—Part I of subchapter A of 14 chapter 68 is amended by adding at the end the fol- 15 lowing new section: 16 “SEC. 6659. STATE AND LOCAL TAX ALLOCATION MIS- 17 MATCH. 18 “(a) IN GENERAL.—</p> <p>In the case of any covered indi- 19 vidual, there shall be added to the tax imposed under sec- 20 tion 1 for the taxable year an amount equal to the product 21 of— 22 “(1) the highest rate of tax in effect under such 23 section for such taxable year, multiplied by 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00992 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 993 •HR 1 RH “(2) the sum of the State and local tax alloca- 1 tion mismatches for such taxable year with respect 2 to each partnership specified tax payment with re- 3 spect to which such individual is a covered indi- 4 vidual. 5 “(b) COVERED INDIVIDUAL.—For purposes of this 6 section, the term ‘covered individual’ means, with</p>		
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	<p>respect 7 to any partnership specified tax payment, any individual 8 (or estate or trust) who— 9 “(1) is entitled (directly or indirectly) to one or 10 more specified tax benefits with respect to such pay- 11 ment, and 12 “(2) takes into account (directly or indirectly) 13 any item of income, gain, deduction, loss, or credit 14 of the partnership which made such payment. 15 “(c) STATE AND LOCAL TAX ALLOCATION MIS- 16 MATCH.—For purposes of this section— 17 “(1) IN GENERAL.—The term ‘State and local 18 tax allocation mismatch’ means, with respect to any 19 partnership specified tax payment, the excess (if 20 any) of— 21 “(A) the aggregate dollar value of the 22 specified tax benefits of the covered individual 23 with respect to such payment, over 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00993 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 994 •HR 1 RH “(B) the amount of such payment taken 1 into account by such individual under section 2 702(a) (without regard to sections 275(b) and 3 704(d)). 4 “(2) TAXABLE YEAR OF INDIVIDUAL IN WHICH 5 MISMATCH TAKEN INTO ACCOUNT.—In the case of 6 any partnership specified tax payment paid, in- 7 curred, or accrued in any taxable year of the part- 8 nership, the State and local tax allocation mismatch 9 determined under</p>		
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	<p>paragraph (1) with respect to 10 such payment shall be taken into account under sub- 11 section (a) by the covered individual for the taxable 12 year of such individual in which such individual 13 takes into account the items referred to in sub- 14 section (b)(2) which are determined with respect to 15 such partnership taxable year. 16 “(d) DETERMINATION OF DOLLAR VALUE OF SPECI- 17 FIED TAX BENEFITS.— 18 “(1) IN GENERAL.—Except in the case of a cov- 19 ered individual who elects the application of para- 20 graph (3) for any taxable year, the dollar value of 21 any specified tax benefit shall be the sum of— 22 “(A) the aggregate increase in tax liability 23 (and reduction in credit or refund) for taxes de- 24 scribed in section 275(b)(3)(A) for the taxable 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00994 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 995 •HR 1 RH year and all prior taxable years that would re- 1 sult if such specified tax benefit were not taken 2 into account with respect to such taxes, plus 3 “(B) the deemed value of any carryforward 4 of such specified tax benefit (including any tax 5 attribute derived from such benefit) to any sub- 6 sequent taxable year. 7 “(2) DEEMED VALUE OF CARRYFORWARDS.— 8 For purposes of paragraph (1), the</p>		
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	<p>deemed value of 9 any carryforward is— 10 “(A) in the case of a credit or refund, the 11 amount of such credit or refund, 12 “(B) in the case of a deduction or exclu- 13 sion, the product of— 14 “(i) the highest rate of tax which may 15 be imposed on individuals under the tax re- 16 ferred to in subsection (e)(3)(B) with re- 17 spect to the specified tax benefit, multi- 18 plied by 19 “(ii) the amount of such deduction or 20 exclusion, and 21 “(C) in any other case, an amount deter- 22 mined in such manner as the Secretary may 23 provide consistent with the principles of sub- 24 paragraphs (A) and (B). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00995 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 996 •HR 1 RH “(3) ELECTION OF SIMPLIFIED METHOD.—In 1 the case of a covered individual who elects the appli- 2 cation of this paragraph for any taxable year, the 3 dollar value of any specified tax benefit shall be de- 4 termined under the assumptions described in section 5 275(b)(5)(B). 6 “(e) OTHER DEFINITIONS AND SPECIAL RULES.— 7 For purposes of this section— 8 “(1) PARTNERSHIP SPECIFIED TAX PAY- 9 MENT.— The term ‘partnership specified tax pay- 10 ment’ means any specified tax paid, incurred, or ac- 11 crued by a partnership. 12 “(2)</p>		
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	<p>SPECIFIED TAX.—The term ‘specified tax’ 13 has the meaning given such term by section 14 275(b)(3). 15 “(3) SPECIFIED TAX BENEFIT.—The term 16 ‘specified tax benefit’ means any benefit which— 17 “(A) is determined with respect to a part- 18 nership specified tax payment, and 19 “(B) is allowed against, or determined by 20 reference to, a tax described in section 21 275(b)(3)(A). 22 “(f) REGULATIONS.—The Secretary shall issue such 23 regulations or other guidance as may be necessary or ap- 24 propriate to carry out the purposes of this section, includ- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00996 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 997 •HR 1 RH ing regulations or other guidance preventing avoidance of 1 the addition to tax prescribed by this section through part- 2 nership allocations that achieve similar tax reductions as 3 a State and local tax allocation mismatch.”. 4 (2) CLERICAL AMENDMENT.—The table of sec- 5 tions for part I of subchapter A of chapter 68 is 6 amended by adding at the end the following new 7 item: 8 “Sec. 6659. State and local tax allocation mismatch.”. (d) LIMITATION ON CAPITALIZATION OF SPECIFIED 9 TAXES.—Section 275, as amended by the preceding provi- 10 sions of this section, is amended by redesignating sub- 11</p>		
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	<p>section (c) as subsection (d) and by inserting after sub- 12 section (b) the following new subsection: 13</p> <p>“(c) LIMITATIONS ON CAPITALIZATION OF SPECI- 14 FIED TAXES.—Notwithstanding any other provision of 15 this chapter, in the case of an individual, specified taxes 16 (as defined in subsection (b)) shall not be treated as 17 chargeable to capital account.”. 18 (e) REPORTING BY PARTNERSHIPS AND S CORPORA- 19 TIONS WITH RESPECT TO SPECIFIED SERVICE TRADE OR 20 BUSINESS INCOME.— 21 (1) PARTNERSHIPS.—Section 6031 is amended 22 by adding at the end the following new subsection: 23</p> <p>“(g) SPECIFIED SERVICE TRADE OR BUSINESS IN- 24 COME.—Returns required under subsection (a), and copies 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00997 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 998 •HR 1 RH required to be furnished under subsection (b), shall in- 1 clude a statement of whether or not the partnership had 2 any gross receipts (within the meaning of section 448(c)) 3 from a trade or business described in subsection 4 199A(d)(2).”. 5 (2) S CORPORATIONS.—Section 6037 is amend- 6 ed by adding at the end the following new sub- 7 section: 8</p> <p>“(d) SPECIFIED SERVICE TRADE OR BUSINESS IN- 9 COME.—Returns required under subsection (a), and</p>		
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	<p>copies 10 required to be furnished under subsection (b), shall include a statement of whether or not the S corporation had 12 any gross receipts (within the meaning of section 448(c)) 13 from a trade or business described in subsection 14 199A(d)(2).”. 15 (f) CONFORMING AMENDMENT.—Section 164(b) is 16 amended by striking paragraph (6). 17 (g) EFFECTIVE DATE.—The amendments made by 18 this section shall apply to taxable years beginning after 19 December 31, 2025. 20 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00998 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 999 •HR 1 RH</p>		
SEC. 112019. EXCESSIVE EMPLOYEE REMUNERATION FROM	<p>1 CONTROLLED GROUP MEMBERS AND ALLO- 2 CATION OF DEDUCTION. 3 (a) APPLICATION OF AGGREGATION RULES.—Section 4 162(m) is amended by adding at the end the following new 5 paragraph: 6 “(7) REMUNERATION FROM CONTROLLED 7 GROUP MEMBERS.— 8 “(A) IN GENERAL.—In the case of any 9 publicly held corporation which is a member of 10 a controlled group— 11 “(i) paragraph (1) shall be applied by 12 substituting ‘specified covered employee’ 13 for ‘covered employee’, and 14 “(ii) if any person which is a member 15 of such controlled group (other than such 16 publicly held</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>corporation) provides applica- 17 ble employee remuneration to an individual 18 who is a specified covered employee of such 19 controlled group and the aggregate amount 20 described in subparagraph (B)(ii) with re- 21 spect to such specified covered employee 22 exceeds \$1,000,000— 23 “(I) paragraph (1) shall apply to 24 such person with respect to such re- 25 muneratation, and 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 00999 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1000 •HR 1 RH “(II) paragraph (1) shall apply 1 to such publicly held corporation and 2 to each such related person by sub- 3 stituting 'the allocable limitation 4 amount' for '\$1,000,000'. 5 “(B) ALLOCABLE LIMITATION AMOUNT.— 6 For purposes of this paragraph, the term 'allo- 7 cable limitation amount' means, with respect to 8 any member of the controlled group referred to 9 in subparagraph (A) with respect to any speci- 10 fied covered employee of such controlled group, 11 the amount which bears the same ratio to 12 \$1,000,000 as— 13 “(i) the amount of applicable em- 14 ployee remuneration provided by such 15 member with respect to such specified cov- 16 ered employee, bears to 17 “(ii) the aggregate amount of applica- 18 ble employee remuneration provided</p>		
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	<p>by all 19 such members with respect to such specified covered employee. 21 “(C) SPECIFIED COVERED EMPLOYEE.— 22 For purposes of this paragraph, the term ‘specified covered employee’ means, with respect to 24 any controlled group— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01000 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1001 •HR 1 RH “(i) any employee described in sub- 1 paragraph (A), (B), or (D) of paragraph 2 (3), with respect to the publicly held corporation which is a member of such controlled group, and 5 “(ii) any employee who would be described in subparagraph (C) of paragraph 7 (3) if such subparagraph were applied by 8 taking into account the employees of all 9 members of the controlled group. 10 “(D) CONTROLLED GROUP.—For purposes 11 of this paragraph, the term ‘controlled group’ 12 means any group treated as a single employer 13 under subsection (b), (c), (m), or (o) of section 14 414.”. 15 (b) EFFECTIVE DATE.—The amendment made by 16 this section shall apply to taxable years beginning after 17 December 31, 2025. 18</p>		
SEC. 112020. EXPANDING APPLICATION OF TAX ON EXCESS	<p>19 COMPENSATION WITHIN TAX-EXEMPT ORGANIZATIONS. 21 (a) IN GENERAL.—Section 4960(c)(2) is amended to 22 read</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>as follows: 23 “(2) COVERED EMPLOYEE.—For purposes of 24 this section, the term ‘covered employee’ means any 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01001 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1002 •HR 1 RH employee (including any former employee) of an ap- 1 plicable tax-exempt organization or any related per- 2 son or governmental entity.”. 3 (b) EFFECTIVE DATE.—The amendment made by 4 subsection (a) shall apply to taxable years beginning after 5 December 31, 2025. 6</p>		
SEC. 112021. MODIFICATION OF EXCISE TAX ON INVEST-	<p>7 MENT INCOME OF CERTAIN PRIVATE COL- 8 LEGES AND UNIVERSITIES. 9 (a) IN GENERAL.—Section 4968 is amended to read 10 as follows: 11 “SEC. 4968. EXCISE TAX BASED ON INVESTMENT INCOME 12 OF PRIVATE COLLEGES AND UNIVERSITIES. 13 “(a) TAX IMPOSED.—There is hereby imposed on 14 each applicable educational institution for the taxable year 15 a tax equal to the applicable percentage of the net invest- 16 ment income of such institution for the taxable year. 17 “(b) APPLICABLE PERCENTAGE.—For purposes of 18 this section, the term ‘applicable percentage’ means— 19 “(1) 1.4 percent in the case of an institution 20 with a student adjusted endowment in</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>excess of 21 \$500,000, and not in excess of \$750,000, 22 “(2) 7 percent in the case of an institution with 23 a student adjusted endowment in excess of 24 \$750,000, and not in excess of \$1,250,000, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01002 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1003 •HR 1 RH “(3) 14 percent in the case of an institution 1 with a student adjusted endowment in excess of 2 \$1,250,000, and not in excess of \$2,000,000, and 3 “(4) 21 percent in the case of an institution 4 with a student adjusted endowment in excess of 5 \$2,000,000. 6 “(c) APPLICABLE EDUCATIONAL INSTITUTION.—For 7 purposes of this subchapter— 8 “(1) IN GENERAL.—The term ‘applicable edu- 9 cational institution’ means an eligible educational in- 10 stitution (as defined in section 25A(f)(2))— 11 “(A) which had at least 500 tuition-paying 12 students during the preceding taxable year, 13 “(B) more than 50 percent of the tuition- 14 paying students of which are located in the 15 United States, 16 “(C) which is not— 17 “(i) described in the first sentence of 18 section 511(a)(2)(B) (relating to State col- 19 leges and universities), or 20 “(ii) a qualified religious institution, 21 and 22 “(D) the student adjusted endowment of 23</p>	
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	<p>which is at least \$500,000. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01003 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1004 •HR 1 RH “(2) QUALIFIED RELIGIOUS INSTITUTION.—For 1 purposes of this subsection, the term ‘qualified reli- 2 gious institution’ means any institution— 3 “(A) established after July 4, 1776, 4 “(B) that was established by or in associa- 5 tion with and has continuously maintained an 6 affiliation with an organization described in sec- 7 tion 170(b)(1)(A)(i), and 8 “(C) which maintains a published institu- 9 tional mission that is approved by the governing 10 body of such institution and that includes, re- 11 fers to, or is predicated upon religious tenets, 12 beliefs, or teachings. 13 “(d) STUDENT ADJUSTED ENDOWMENT.—For pur- 14 poses of this section— 15 “(1) IN GENERAL.—The term ‘student adjusted 16 endowment’ means, with respect to any institution 17 for any taxable year— 18 “(A) the aggregate fair market value of 19 the assets of such institution (determined as of 20 the end of the preceding taxable year), other 21 than those assets which are used directly in car- 22 rying out the institution’s exempt purpose, di- 23 vided by 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>		
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	<p>01004 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1005 •HR 1 RH “(B) the number of eligible students of 1 such institution. 2 “(2) ELIGIBLE STUDENT.—For purposes of 3 this subsection, the term ‘eligible student’ means a 4 student of the institution that meets the student eli- 5 gibility requirements under section 484(a)(5) of the 6 Higher Education Act of 1965. 7 “(e) DETERMINATION OF NUMBER OF STUDENTS.— 8 For purposes of subsections (c)(1) and (d), the number 9 of students of an institution (including for purposes of de- 10 termining the number of students at a particular location) 11 shall be based on the daily average number of full-time 12 students attending such institution (with part-time stu- 13 dents taken into account on a full-time student equivalent 14 basis). 15 “(f) NET INVESTMENT INCOME.—For purposes of 16 this section— 17 “(1) IN GENERAL.—Net investment income 18 shall be determined under rules similar to the rules 19 of section 4940(c). 20 “(2) OVERRIDE OF CERTAIN REGULATORY EX- 21 CEPTIONS.— 22 “(A) STUDENT LOAN INTEREST.—Net in- 23 vestment income shall be determined by taking 24 into account any interest income from a student 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01005</p>		
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	<p> Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1006 •HR 1 RH loan made by the applicable educational institu- 1 tion (or any related organization) as gross in- 2 vestment income. 3 “(B) FEDERALLY-SUBSIDIZED ROYALTY 4 INCOME.— 5 “(i) IN GENERAL.—Net investment in- 6 come shall be determined by taking into 7 account any Federally- subsidized royalty 8 income as gross investment income. 9 “(ii) FEDERALLY-SUBSIDIZED ROY- 10 ALTY INCOME.—For purposes of this sub- 11 paragraph— 12 “(I) IN GENERAL.—The term 13 ‘Federally-subsidized royalty income’ 14 means any otherwise- regulatory-ex- 15 empt royalty income if any Federal 16 funds were used in the research, de- 17 velopment, or creation of the patent, 18 copyright, or other intellectual or in- 19 tangible property from which such 20 royalty income is derived. 21 “(II) OTHERWISE-REGULATORY- 22 EXEMPT ROYALTY INCOME.—For pur- 23 poses of this subparagraph, the term 24 ‘otherwise-regulatory- exempt royalty 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01006 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1007 •HR 1 RH income’ means royalty income which 1 (but for this subparagraph) would not 2 be </p>	
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	<p>taken into account as gross investment income by reason of being derived from patents, copyrights, or other intellectual or intangible property which resulted from the work of students or faculty members in their capacities as such with the applicable educational institution. (III) FEDERAL FUNDS.—The term ‘Federal funds’ includes any grant made by, and any payment made under any contract with, any Federal agency to the applicable educational institution, any related organization, or any student or faculty member referred to in subclause (II).</p> <p>“(g) ASSETS AND NET INVESTMENT INCOME OF RELATED ORGANIZATIONS.—(1) IN GENERAL.—For purposes of sub- sections (d) and (f), assets and net investment income of any related organization with respect to an educational institution shall be treated as assets and</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01007 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1008 •HR 1 RH net investment income, respectively, of the educational institution, except that—</p> <p>“(A) no such amount shall be taken into account with respect to more than 1 educational institution, and</p> <p>“(B) unless such organization is controlled by</p>		
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	<p>such institution or is described in section 509(a)(3) with respect to such institution for the taxable year, assets and net investment income which are not intended or available for the use or benefit of the educational institution shall not be taken into account.</p> <p>“(2) RELATED ORGANIZATION.— For purposes of this subsection, the term ‘related organization’ means, with respect to an educational institution, any organization which—</p> <p>“(A) controls, or is controlled by, such institution,</p> <p>“(B) is controlled by 1 or more persons which also control such institution, or</p> <p>“(C) is a supported organization (as defined in section 509(f)(3)), or an organization described in section 509(a)(3), during the taxable year with respect to such institution.</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01008 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1009 •HR 1 RH “(h)</p> <p>REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to prevent avoidance of the tax under this section, including regulations or other guidance to prevent avoidance of such tax through the restructuring of endowment funds or other arrangements designed to reduce</p>		
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	<p>or eliminate the 6 value of net investment income or assets subject to the 7 tax imposed by this section.”. 8 (b) REQUIREMENT TO REPORT CERTAIN INFORMA- 9 TION WITH RESPECT TO APPLICATION OF EXCISE TAX 10 BASED ON INVESTMENT INCOME OF PRIVATE COLLEGES 11 AND UNIVERSITIES.—Section 6033 is amended by redes- 12 ignating subsection (o) as subsection (p) and by inserting 13 after subsection (n) the following new subsection: 14 “(o) REQUIREMENT TO REPORT CERTAIN INFORMA- 15 TION WITH RESPECT TO EXCISE TAX BASED ON INVEST- 16 MENT INCOME OF PRIVATE COLLEGES AND UNIVER- 17 SITIES.—Each applicable educational institution described 18 in section 4968(c) which is subject to the requirements 19 of subsection (a) shall include on the return required 20 under subsection (a)— 21 “(1) the number of eligible students taken into 22 account under section 4968(c)(1)(D), and 23 “(2) the number of students of such institution 24 (determined after application of section 4968(e)).”.</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01009 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1010 •HR 1 RH (c) EFFECTIVE DATE.—The amendments made by 1 this section shall apply to taxable</p>		
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	years beginning after 2 December 31, 2025. 3		
SEC. 112022. INCREASE IN RATE OF TAX ON NET INVEST-	<p>4 MENT INCOME OF CERTAIN PRIVATE FOUN- 5 DATIONS. 6 (a) IN GENERAL.—Section 4940(a) is amended by 7 striking “1.39 percent” and inserting “the applicable per- 8 centage”. 9 (b) APPLICABLE PERCENTAGE.—Section 4940(a) is 10 amended—</p> <p>11 (1) by striking “There is hereby” and inserting 12 the following: 13 “(1) IMPOSITION OF TAX.—There is hereby”, 14 and 15 (2) by adding at the end the following new 16 paragraphs: 17 “(2) APPLICABLE PERCENTAGE.—For purposes 18 of this subsection, the term ‘applicable percentage’ 19 means, with respect to any taxable year— 20 “(A) in the case of a private foundation 21 with assets of less than \$50,000,000, 1.39 per- 22 cent, 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01010 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1011 •HR 1 RH “(B) in the case of a private foundation 1 with assets of at least \$50,000,000, and less 2 than \$250,000,000, 2.78 percent, 3 “(C) in the case of a private foundation 4 with assets of at least \$250,000,000, and less 5 than \$5,000,000,000, 5 percent, and 6 “(D) in the case of a private foundation 7 with assets of at least \$5,000,000,000, 10 per- 8 cent. 9 “(3) ASSETS.—For purposes of this subsection, 10 the assets of any</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>private foundation shall be deter- 11 mined with respect to any taxable year as being the 12 aggregate fair market value of all assets of such pri- 13 vate foundation, as determined as of the close of 14 such taxable year. The preceding sentence shall be 15 applied without reduction for any liabilities. 16 “(4)</p> <p>AGGREGATION.— 17 “(A) IN GENERAL.—For purposes of para- 18 graphs (2) and (3), assets of any related orga- 19 nization with respect to a private foundation 20 shall be treated as assets of the private founda- 21 tion, except that— 22 “(i) no such assets shall be taken into 23 account with respect to more than 1 pri- 24 vate foundation, and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01011 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1012 •HR 1 RH “(ii) unless such organization is con- 1 trolled by such private foundation, assets 2 which are not intended or available for the 3 use or benefit of the private foundation 4 shall not be taken into account. 5 “(B)</p> <p>RELATED ORGANIZATION.—For pur- 6 poses of this paragraph, the term ‘related orga- 7 nization’ means, with respect to a private foun- 8 dation, any organization which— 9 “(i) controls, or is controlled by, such 10 private foundation, or 11 “(ii) is controlled</p>		
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	<p>by 1 or more per- 12 sons which also control such private foun- 13 dation.”. 14 (c) EFFECTIVE DATE.—The amendments made by 15 this section shall apply to taxable years beginning after 16 the date of the enactment of this Act. 17</p>		
SEC. 112023. CERTAIN PURCHASES OF EMPLOYEE-OWNED	<p>18 STOCK DISREGARDED FOR PURPOSES OF 19 FOUNDATION TAX ON EXCESS BUSINESS 20 HOLDINGS. 21 (a) IN GENERAL.—Section 4943(c)(4)(A) is amended 22 by adding at the end the following new clauses: 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01012 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1013 •HR 1 RH “(v) For purposes of clause (i), subpara- 1 graph (D), and paragraph (2), any voting stock 2 which— 3 “(I) is not readily tradable on an es- 4 tablished securities market, 5 “(II) is purchased by the business en- 6 terprise on or after January 1, 2020, from 7 an employee stock ownership plan (as de- 8 fined in section 4975(e)(7)) in which em- 9 ployees of such business enterprise partici- 10 pate, in connection with a distribution 11 from such plan, and 12 “(III) is held by the business enter- 13 prise as treasury stock, cancelled, or re- 14 tired, 15 shall be treated as outstanding voting stock, but 16 only to the extent so treating such stock would 17 not result in permitted holdings</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>exceeding 49 18 percent (determined without regard to this 19 clause). The preceding sentence shall not apply 20 with respect to the purchase of stock from a 21 plan during the 10-year period beginning on the 22 date the plan is established. 23 “(vi) Section 4943(c)(4)(A)(ii) shall not 24 apply with respect to any decrease in the per- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01013 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1014 •HR 1 RH centage of holdings in a business enterprise by 1 reason of the application of clause (v).”. 2 (b) EFFECTIVE DATE.—The amendment made by 3 this section shall apply to taxable years ending after the 4 date of the enactment of this Act and to purchases by 5 a business enterprise of voting stock in taxable years be- 6 ginning after December 31, 2019. 7</p>		
SEC. 112024. UNRELATED BUSINESS TAXABLE INCOME IN-	<p>8 CREASED BY AMOUNT OF CERTAIN FRINGE 9 BENEFIT EXPENSES FOR WHICH DEDUCTION 10 IS DISALLOWED. 11 (a) IN GENERAL.—Section 512(a) is amended by 12 adding at the end the following new paragraph: 13 “(7) INCREASE IN UNRELATED BUSINESS TAX- 14 ABLE INCOME BY DISALLOWED FRINGE.— 15 “(A) IN GENERAL.— Unrelated business 16 taxable income of an organization shall be in- 17 creased by any amount— 18 “(i) which is paid or incurred by</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>such 19 organization for any qualified transpor- 20 tation fringe (as defined in section 132(f)) 21 or any parking facility used in connection 22 with qualified parking (as defined in sec- 23 tion 132(f)(5)(C)), 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01014 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1015 •HR 1 RH “(ii) which is not directly connected 1 with an unrelated trade or business which 2 is regularly carried on by the organization, 3 and 4 “(iii) for which a deduction is not al- 5 lowable under this chapter by reason of 6 section 274. 7 “(B) EXCEPTION FOR CHURCH ORGANIZA- 8 TIONS.— Subparagraph (A) shall not apply to— 9 “(i) any organization to which section 10 6033(a)(1) does not apply by reason of 11 clause (i) or (iii) of section 6033(a)(3)(A), 12 and 13 “(ii) any church-affiliated organiza- 14 tion described in section 501(c) which is 15 not required to file an annual return under 16 section 6033(a)(1) by reason of section 17 6033(a)(3)(B). 18 “(C) TREATMENT AS INCOME FROM SEPA- 19 RATE TRADE OR BUSINESS.—For purposes of 20 paragraph (6), any increase under subpara- 21 graph (A) shall be treated as unrelated business 22 taxable income with respect to an unrelated 23 trade or business</p>		
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	<p>separate from any other unre- 24 lated trade or business of the organization. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01015 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1016 •HR 1 RH “(D) REGULATIONS.— The Secretary shall 1 issue such regulations or other guidance as may 2 be necessary or appropriate to carry out the 3 purposes of this paragraph, including regula- 4 tions or other guidance providing for the appro- 5 priate allocation of costs with respect to facili- 6 ties used for parking.”. 7 (b) EFFECTIVE DATE.—The amendment made by 8 this section shall apply to amounts paid or incurred after 9 December 31, 2025. 10</p>		
SEC. 112025. NAME AND LOGO ROYALTIES TREATED AS UN-	<p>11 RELATED BUSINESS TAXABLE INCOME. 12 (a) IN GENERAL.— Section 513 is amended by adding 13 at the end the following new subsection: 14 “(k) NAME AND LOGO ROYALTIES.—Any sale or li- 15 censing by an organization of any name or logo of the 16 organization (including any trademark or copyright relat- 17 ing to such name or logo) shall be treated as an unrelated 18 trade or business regularly carried on by such organiza- 19 tion.”. 20 (b) CALCULATION OF UNRELATED BUSINESS TAX- 21 ABLE INCOME.—Section 512(b) is amended by adding at 22 the end</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the following new paragraph: 23 “(20) SPECIAL RULE FOR NAME AND LOGO 24 ROYALTIES.— Notwithstanding any other paragraph 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01016 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1017 •HR 1 RH of this subsection, any income derived from any sale 1 or licensing described in section 513(k) shall be in- 2 cluded as an item of gross income derived from an 3 unrelated trade or business.”. 4 (c) EFFECTIVE DATE.—The amendments made by 5 this section shall apply to taxable years beginning after 6 December 31, 2025. 7</p>		
SEC. 112026. EXCLUSION OF RESEARCH INCOME LIMITED	<p>8 TO PUBLICLY AVAILABLE RESEARCH. 9 (a) IN GENERAL.— Section 512(b)(9) is amended by 10 striking “from research” and inserting “from such re- 11 search”. 12 (b) EFFECTIVE DATE.—The amendment made by 13 this section shall apply to amounts received or accrued 14 after December 31, 2025. 15</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 112027. LIMITATION ON EXCESS BUSINESS LOSSES OF	<p>16 NONCORPORATE TAXPAYERS. 17 (a) RULE MADE PERMANENT.— Section 461(l)(1) is 18 amended by striking “and before January 1, 2029,” each 19 place it appears. 20 (b) CERTAIN NET OPERATING LOSS CARRYOVER 21 TAKEN INTO ACCOUNT.—Section 461(l)(3) is amended— 22 (1) by inserting “(except as provided in sub- 23 paragraph (B))” after “section 172”,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

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DSK7ZCZBW3PROD with \$\$_JOB
1018 •HR 1 RH (2) by
redesignating subparagraphs (B)
and 1 (C) as subparagraphs (C) and
(D), respectively, and 2 (3) by
inserting after subparagraph (A)
the fol- 3 lowing new
subparagraph: 4 “(B) CERTAIN
NET OPERATING LOSS CAR- 5
RYOVER TAKEN INTO ACCOUNT.—
6 “(i) IN GENERAL.—For purposes
of 7 subparagraph (A)(i), the
aggregate deduc- 8 tions of the
taxpayer shall be increased by 9 so
much of the net operating loss
carried 10 to the taxable year as is
attributable to the 11 treatment of
a specified loss as a net oper- 12
ating loss under paragraph (2). 13
“(ii) SPECIFIED LOSS.—For
purposes 14 of this subparagraph,
the term ‘specified 15 loss’ means a
loss which is disallowed 16 under
paragraph (1) for a taxable year be-
17 ginning after December 31,
2024.”. 18 (c) EFFECTIVE DATE.—
The amendments made by 19 this
section shall apply to taxable years
beginning after 20 December 31,
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1019 •HR 1 RH

<p>SEC. 112028. 1-PERCENT FLOOR ON DEDUCTION OF CHARITABLE CONTRIBUTIONS.</p>	<p>1 TABLE CONTRIBUTIONS MADE BY CORPORATIONS. 3 (a) IN GENERAL.—Section 170(b)(2)(A) is amended 4 to read as follows: 5 “(A) IN GENERAL.—Any charitable contribution (other than any contribution to which 7 subparagraph (B) or subparagraph (C) applies 8 or any contribution for which a deduction is not 9 allowable under this section without regard to 10 this paragraph) shall be allowed as a deduction 11 under this subsection (a) only to the extent that 12 the aggregate of such contributions— 13 “(i) exceeds 1 percent of the taxpayer’s taxable income, and 15 “(ii) does not exceed 10 percent of the 16 taxpayer’s taxable income.”. 17 (b) APPLICATION OF CARRYFORWARD.—Section 18 170(d)(2) is amended to read as follows: 19 “(2) CORPORATIONS.— 20 “(A) IN GENERAL.—Any charitable contribution taken into account under subsection 22 (b)(2)(A) for any taxable year which is not allowed as a deduction by reason of clause (ii) 24 thereof shall be taken into account as a charitable contribution for the succeeding taxable 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01019 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1020 •HR 1 RH year, except that, for purposes of determining 1 under this subparagraph whether</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>such contribu- 2 tion is allowed in such succeeding taxable year, 3 contributions in such succeeding taxable year 4 (determined without regard to this paragraph) 5 shall be taken into account under subsection 6 (b)(2)(A) before any contribution taken into ac- 7 count by reason of this paragraph. 8 “(B) 5-YEAR CARRYFORWARD.—No chari- 9 table contribution may be carried forward under 10 subparagraph (A) to any taxable year following 11 the fifth taxable year after the taxable year in 12 which the charitable contribution was first 13 taken into account. For purposes of the pre- 14 ceding sentence, contributions shall be treated 15 as allowed on a first-in first-out basis. 16 “(C) CONTRIBUTIONS DISALLOWED BY 1- 17 PERCENT FLOOR CARRIED FORWARD ONLY 18 FROM YEARS IN WHICH 10 PERCENT LIMITA- 19 TION IS EXCEEDED.—In the case of any taxable 20 year from which a charitable contribution is 21 carried forward under subparagraph (A) (deter- 22 mined without regard this subparagraph), sub- 23 paragraph (A) shall be applied by substituting 24 ‘clause (i) or (ii)’ for ‘clause (ii)’. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01020 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1021 •HR 1 RH “(D) SPECIAL RULE FOR NET OPERATING 1 LOSS</p>		
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	<p>CARRYOVERS.—The amount of charitable 2 contributions carried forward under subpara- 3 graph (A) shall be reduced to the extent that 4 such carryforward would (but for this subpara- 5 graph) reduce taxable income (as computed for 6 purposes of the second sentence of section 7 172(b)(2)) and increase a net operating loss 8 carryover under section 172 to a succeeding 9 taxable year.”. 10 (c) CONFORMING AMENDMENTS.— Subparagraph 11 (B)(ii) and (C)(ii) of section 170(b)(2) are each amended 12 by inserting “other than subparagraph (C) thereof” after 13 “subsection (d)(2)”. 14 (d) EFFECTIVE DATE.—The amendments made by 15 this section shall apply to taxable years beginning after 16 December 31, 2025. 17</p>		
SEC. 112029. ENFORCEMENT OF REMEDIES AGAINST UN-	<p>18 FAIR FOREIGN TAXES. 19 (a) IN GENERAL.—Subpart D of part II of sub- 20 chapter N of chapter 1 is amended by adding at the end 21 the following new section: 22 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01021 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1022 •HR 1 RH “SEC. 899. ENFORCEMENT OF REMEDIES AGAINST UNFAIR 1 FOREIGN TAXES. 2 “(a) INCREASED RATES OF TAX ON FOREIGN PER- 3 SONS OF DISCRIMINATORY FOREIGN COUNTRIES.— 4 “(1) TAXES</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>OTHER THAN WITHHOLDING 5 TAXES.— 6 “(A) IN GENERAL.—In the case of any ap- 7 plicable person, each specified rate of tax (or 8 any rate of tax applicable in lieu of such statu- 9 tory rate) shall be increased by the applicable 10 number of percentage points. 11 “(B) SPECIFIED RATE OF TAX.— For pur- 12 poses of this paragraph, the term ‘specified rate 13 of tax’ means— 14 “(i) the rates of tax specified in para- 15 graphs (1) and (2) of section 871(a), 16 “(ii) in the case of any applicable per- 17 son to which section 871(b) applies, each 18 rate of tax in effect under section 1, 19 “(iii) the rate of tax specified in sec- 20 tion 881(a), 21 “(iv) in the case of any applicable per- 22 son to which section 882(a) applies, the 23 rate of tax specified in section 11(b), 24 “(v) the rate of tax specified in sec- 25 tion 884(a), and 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01022 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1023 •HR 1 RH “(vi) the rate of tax specified in sec- 1 tion 4948(a). 2 “(C) APPLICATION OF INCREASED RATES 3 TO EFFECTIVELY CONNECTED INCOME OF NON- 4 RESIDENT ALIEN INDIVIDUALS LIMITED TO 5 GAINS ON UNITED STATES REAL PROPERTY IN- 6 TERESTS.—In the case of any individual to 7 whom subparagraph (A) applies, the tax im- 8 posed under section 1 on such</p>		
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	<p>individual (after 9 application of subparagraph (A)) shall be re- 10 duced (but not below zero) by the excess of— 11 “(i) the tax which would be imposed 12 under such section (after application of 13 subparagraph (A)) if FIRPTA items were 14 not taken into account, over 15 “(ii) the tax which would be imposed 16 under such section if FIRPTA items were 17 not taken into account, and subparagraph 18 (A) did not apply. 19 For purposes of this clause, the term ‘FIRPTA 20 items’ means gains and losses taken into ac- 21 count under section 871(b)(1) by reason of sec- 22 tion 897(a)(1)(A). 23 “(D) APPLICATION OF INCREASED RATES 24 TO CERTAIN FOREIGN GOVERNMENTS.—In the 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01023 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1024 •HR 1 RH case of any applicable person described in sub- 1 section (b)(1)(A), section 892(a) shall not 2 apply. 3 “(2) MODIFICATION OF BASE EROSION AND 4 ANTI-ABUSE TAX.—In the case of any corporation 5 described in subsection (b)(1)(E) (applied by sub- 6 stituting ‘corporation’ for ‘foreign corporation’)— 7 “(A) such corporation shall be treated as 8 described in subparagraphs (B) and (C) of sec- 9 tion 59A(e)(1) for purposes of determining 10 whether such corporation is an</p>		
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	<p>applicable tax- 11 payer, 12 “(B) section 59A(b)(1) shall be applied 13 by— 14 “(i) substituting ‘12.5 percent’ for ‘10 15 percent’ in subparagraph (A), and 16 “(ii) by treating the amount described 17 in section 59A(b)(1)(B)(ii) as being zero, 18 “(C) subsections (c)(2)(B), (c)(4)(B)(ii), 19 and (d)(5) of section 59A shall not apply, and 20 “(D) if any amount (other than the pur- 21 chase price of depreciable or amortizable prop- 22 erty or inventory) would have been a base ero- 23 sion payment described in section 59A(d)(1) 24 but for the fact that the taxpayer capitalizes 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01024 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1025 •HR 1 RH the amount, then solely for purposes of calcu- 1 lating the taxpayer’s base erosion payments 2 (within the meaning of section 59A(d)) and 3 base erosion tax benefits (within the meaning of 4 section 59A(c)(2)), such amount shall be treat- 5 ed as if it had been deducted rather than cap- 6 italized. 7 “(3) WITHHOLDING TAXES.— 8 “(A) IN GENERAL.—In the case of any 9 payment to an applicable person, each rate of 10 tax specified in section 1441(a) or 1442(a) (or 11 any rate of tax applicable in lieu of such statu- 12 tory rate) shall be increased by the applicable 13 number of percentage points. The preceding</p>	
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	<p>14 sentence shall not apply to the 14 percent rate 15 of tax specified in section 1441(a). 16 “(B) DISPOSITION OF UNITED STATES 17 REAL PROPERTY INTERESTS.— In the case of 18 any disposition of a United States real property 19 interest (as defined in section 897(c)) by an ap- 20 plicable person, the rate of tax specified in sec- 21 tion 1445(a) (or any rate of tax applicable in 22 lieu of such statutory rate) shall be increased 23 by the applicable number of percentage points. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01025 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1026 •HR 1 RH “(C) OTHER DISPOSITIONS AND DISTRIBU- 1 TIONS RELATED TO UNITED STATES REAL 2 PROPERTY INTERESTS.—In the case of any dis- 3 position or distribution described in any para- 4 graph of section 1445(e), each rate of tax in 5 such paragraph (or any rate of tax applicable in 6 lieu of such statutory rate) shall be increased 7 by the applicable number of percentage points 8 if— 9 “(i) in the case of section 1445(e)(1), 10 the foreign person referred to in subpara- 11 graph (A) or (B) of such section is an ap- 12 plicable person, 13 “(ii) in the case of section 1445(e)(2), 14 the foreign corporation referred to in such 15 section is an applicable person, 16</p>		
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	<p>“(iii) in the case of section 17 1445(e)(3), the foreign shareholder re- 18 ferred to in such section is an applicable 19 person, 20 “(iv) in the case of section 1445(e)(4), 21 the foreign person referred to in such sec- 22 tion is an applicable person, 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01026 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1027 •HR 1 RH “(v) in the case of section 1445(e)(5), 1 the Secretary issues regulations or other 2 guidance providing for such increase, and 3 “(vi) in the case of section 1445(e)(6), 4 the nonresident alien individual or foreign 5 corporation referred to in such section is 6 an applicable person. 7 “(4) APPLICABLE NUMBER OF PERCENTAGE 8 POINTS.—For purposes of this paragraph— 9 “(A) IN GENERAL.—The term ‘applicable 10 number of percentage points’ means, with re- 11 spect to any discriminatory foreign country— 12 “(i) with respect to the 1-year period 13 beginning on the applicable date with re- 14 spect to such foreign country, 5 percentage 15 points, and 16 “(ii) with respect to any period after 17 the 1-year period to which clause (i) ap- 18 plies, the sum of — 19 “(I) 5 percentage points, plus 20 “(II) an additional 5 percentage 21 points for each annual anniversary of 22 such applicable date which has oc- 23</p>		
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	<p> curred before the beginning of such 24 period. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01027 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1028 •HR 1 RH “(B) CAP ON INCREASE.—Notwithstanding 1 subparagraph (A), the increase in any rate 2 under paragraph (1) or (3) shall not result in 3 such rate exceeding the amount of the statutory 4 rate (determined without regard to any rate ap- 5 plicable in lieu of such statutory rate) increased 6 by 20 percentage points. 7 “(C) APPLICABLE DATE.—For purposes of 8 this section, the term ‘applicable date’ means, 9 with respect to any discriminatory foreign coun- 10 try, the first day of the first calendar year be- 11 ginning on or after the latest of— 12 “(i) 90 days after the date of enact- 13 ment of this section, 14 “(ii) 180 days after the date of enact- 15 ment of the unfair foreign tax that causes 16 such country to be treated as a discrimina- 17 tory foreign country, or 18 “(iii) the first date that an unfair for- 19 eign tax of such country begins to apply. 20 “(D) APPLICATION TO TAXABLE YEARS.— 21 For purposes of paragraph (1), the applicable 22 number of percentage points is the applicable 23 number of percentage points in effect for the 24 discriminatory foreign country during the tax- 25 VerDate Sep 11 </p>		
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	<p>2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01028 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1029 •HR 1 RH payer’s taxable year. If more than one applica- 1 ble number of percentage points is in effect for 2 the discriminatory foreign country during the 3 taxpayer’s taxable year, the applicable number 4 of percentage points shall be determined by 5 using a weighted average rate based on each 6 applicable number of percentage points in effect 7 during such taxable year and the number of 8 days during which it was in effect. For pur- 9 poses of the prior sentence, the applicable num- 10 ber of percentage points in effect for the dis- 11 criminatory foreign country for the period be- 12 fore the applicable date is treated as zero, and, 13 if the taxpayer ceases to be an applicable per- 14 son during its taxable year, the applicable num- 15 ber of percentage points in effect for the dis- 16 criminatory foreign country for the period after 17 the taxpayer ceased to be an applicable person 18 is treated as zero. 19 “(E) APPLICATION TO WITHHOLDING 20 TAXES.—For purposes of paragraph (3), the 21 applicable number of percentage points shall be 22 determined with respect to the date of the pay- 23 ment or disposition, as the case may be. 24 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 01029 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1030 •HR 1 RH “(F) MULTIPLE DISCRIMINATORY FOREIGN 1 COUNTRIES.—For purposes of paragraphs (1) 2 and (3), if, on any day, the taxpayer is an ap- 3 plicable person with respect to more than one 4 discriminatory foreign country, the highest ap- 5 plicable number of percentage points in effect 6 shall apply. 7 “(G) INCREASE NOT APPLICABLE TO NON- 8 DISCRIMINATORY FOREIGN COUNTRIES.—In the 9 case of any foreign country which is not a dis- 10 criminatory foreign country, the applicable 11 number of percentage points is zero. 12 “(5) YEARS TO WHICH APPLICABLE.— 13 “(A) TAXABLE YEAR.—In the case of any 14 person, paragraphs (1) and (2) shall apply to 15 each taxable year beginning— 16 “(i) after the later of— 17 “(I) 90 days after the date of en- 18 actment of this section, 19 “(II) 180 days after the date of 20 enactment of the unfair foreign tax 21 that causes such country to be treated 22 as a discriminatory foreign country, 23 or 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01030 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1031 •HR 1 RH “(III) the first date that an un- 1 fair foreign tax of such</p>		
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	<p>country begins 2 to apply, and 3</p> <p>“(ii) before the last date on which the 4 discriminatory foreign country imposes an 5 unfair foreign tax. 6 “(B)</p> <p>WITHHOLDING.—In the case of any 7 person, paragraph (3) shall apply to each cal- 8 endar year beginning during the period that 9 such person is an applicable person. 10</p> <p>“(C) SAFE HARBOR FOR</p> <p>WITHHOLDING.— 11 Paragraph (3) shall not apply— 12 “(i) in the case of any applicable per- 13 son to which clause (ii) does not apply, if 14 the discriminatory foreign country with re- 15 spect to which such person is an applicable 16 person is not listed by the Secretary as a 17 discriminatory foreign country, and 18 “(ii) in the case of any applicable per- 19 son described in subparagraph (E) or (F) 20 of subsection (b)(1), if the discriminatory 21 foreign country with respect to which such 22 person is an applicable person (and such 23 country’s applicable date) has been listed 24 in such guidance for less than 90 days. 25 VerDate</p> <p>Sep 11 2014 02:44 May 21, 2025</p> <p>Jkt 059200 PO 00000 Frm 01031</p> <p>Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB</p> <p>1032 •HR 1 RH “(D) TEMPORARY</p> <p>SAFE HARBOR FOR 1</p> <p>WITHHOLDING AGENTS.—No</p> <p>penalties or inter- 2 est shall be</p> <p>imposed with respect to failures,</p> <p>be- 3 fore January 1, 2027, to</p>		
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	<p>deduct or withhold 4 any amounts by reason of paragraph (3) if the 5 person required to deduct or withhold such 6 amounts demonstrates to the satisfaction of the 7 Secretary that such person made best efforts to 8 comply with paragraph (3) in a timely manner.</p> <p>9 “(b) APPLICABLE PERSON.—For purposes of this 10 section— 11</p> <p>“(1) IN GENERAL.—Except as otherwise pro- 12 vided by the Secretary, the term ‘applicable person’ 13 means— 14 “(A) any government (within the meaning 15 of section 892) of any discriminatory foreign 16 country, 17 “(B) any individual (other than a citizen 18 or resident of the United States) who is tax 19 resident of a discriminatory foreign country, 20 “(C) any foreign corporation (other than a 21 United States-owned foreign corporation, as de- 22 fined in section 904(h)(6)) which is a tax resi- 23 dent of a discriminatory foreign country, 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01032 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1033 •HR 1 RH</p> <p>“(D) any private foundation (within the 1 meaning of section 4948) created or organized 2 in a discriminatory foreign country, 3 “(E) any foreign corporation (other than a 4 publicly held corporation) if more than 50 per- 5 cent of— 6 “(i) the total combined voting power 7 of</p>		
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	<p>all classes of stock of such corporation 8 entitled to vote, or 9 “(ii) the total value of the stock of 10 such corporation, 11 is owned (within the meaning of section 958(a)) 12 by persons described in this paragraph, 13 “(F) any trust the majority of the bene- 14 ficial interests of which are held (directly or in- 15 directly) by persons described in this para- 16 graph, and 17 “(G) foreign partnerships, branches, and 18 any other entity identified with respect to a dis- 19 criminatory foreign country by the Secretary 20 for purposes of this subsection. 21 “(2)</p> <p>CONTINUATION OF TREATMENT DURING 22 CERTAIN PERIODS.— For purposes of this section, if 23 a person would cease to be an applicable person for 24 a period of less than one year, such person shall con- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01033 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1034 •HR 1 RH tinue to be treated as an applicable person during 1 such period. 2 “(c) UNFAIR FOREIGN TAX.—For purposes of this 3 section— 4 “(1) IN GENERAL.—The term ‘unfair foreign 5 tax’ means an undertaxed profits rule (UTPR), dig- 6 ital services tax, diverted profits tax, and, to the ex- 7 tent provided by the Secretary, an extraterritorial 8 tax, discriminatory tax, or any other tax enacted 9 with a public or</p>		
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	<p>stated purpose indicating the tax 10 will be economically borne, directly or indirectly, dis- 11 proportionately by United States persons. Such term 12 shall not include any tax which neither applies to— 13 “(A) any United States person (including 14 a trade or business of a United States person), 15 nor 16 “(B) any foreign corporation (including a 17 trade or business of such foreign corporation) if 18 the foreign corporation is a controlled foreign 19 corporation and more than 50 percent of the 20 total combined voting power of all classes of 21 stock of such corporation entitled to vote, or the 22 total value of the stock of such corporation) is 23 owned (within the meaning of section 958(a)) 24 by United States persons. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01034 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1035 •HR 1 RH “(2)</p> <p>EXTRATERRITORIAL TAX.—The term 1 ‘extraterritorial tax’ means any tax imposed by a 2 foreign country on a corporation (including any 3 trade or business of such corporation) which is de- 4 termined by reference to any income or profits re- 5 ceived by any person (including any trade or busi- 6 ness of any person) by reason of such person being 7 connected to such corporation through any chain of 8 ownership,</p>		
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	<p>determined without regard to the owner- 9 ship interests of any individual, and other than by 10 reason of such corporation having a direct or indi- 11 rect ownership interest in such person. 12 “(3) DISCRIMINATORY TAX.—The term ‘dis- 13 criminatory tax’ means any tax imposed by a foreign 14 country if— 15 “(A) such tax applies more than inciden- 16 tally to items of income that would not be con- 17 sidered to be from sources, or effectively con- 18 nected to a trade or business, within the foreign 19 country under the rules of part I of this sub- 20 chapter if such part were applied by treating 21 such foreign country as though it were the 22 United States, 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01035 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1036 •HR 1 RH “(B) such tax is imposed on a base other 1 than net income and is not computed by per- 2 mitting recovery of costs and expenses, 3 “(C) such tax is exclusively or predomi- 4 nantly applicable, in practice or by its terms, to 5 nonresident individuals and foreign corporations 6 or partnerships (as determined under rules 7 similar to paragraphs (4) and (5) of section 8 7701(a) by treating the foreign country as 9 though it were the United States) because of 10 the application of</p>		
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	<p>revenue thresholds, exemp- 11 tions or exclusions for taxpayers subject to such 12 foreign country's corporate income tax, or re- 13 strictions of scope that ensure that substantially 14 all residents (other than foreign corporations 15 and partnerships (as so determined)) supplying 16 comparable goods or services are excluded from 17 the application of such tax, or 18 "(D) such tax is not treated as an income 19 tax under the laws of such foreign country or 20 is otherwise treated by such foreign country as 21 outside the scope of any agreements that are in 22 force between such foreign country and one or 23 more other jurisdictions for the avoidance of 24 double taxation with respect to taxes on income. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01036 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1037 •HR 1 RH "(4) EXCEPTIONS.—Except as otherwise pro- 1 vided by the Secretary, the terms 'extraterritorial 2 tax' and 'discriminatory tax' shall not include any 3 generally applicable tax which constitutes— 4 "(A) an income tax generally imposed on 5 the income of citizens or residents of the for- 6 eign country, even if the computation of income 7 includes payments that would be foreign source 8 income under part I of this subchapter, 9 "(B) an</p>		
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	<p>income tax which would be an un- 10 fair foreign tax (determined without regard to 11 this subparagraph) solely because it is imposed 12 on the income of nonresidents attributable to a 13 trade or business in such foreign country, 14 “(C) an income tax which would be an un- 15 fair foreign tax (determined without regard to 16 this subparagraph) solely because it is imposed 17 on citizens or residents of such foreign country 18 by reference to the income of a corporate sub- 19 sidiary of such person, 20 “(D) a withholding tax, or other gross 21 basis tax, on any amount described in section 22 871(a)(1) or 881(a), other than any with- 23 holding tax, or other gross basis tax, imposed</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01037 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1038 •HR 1 RH with respect to services performed by persons 1 other than individuals, 2 “(E) a value added tax, goods and services 3 tax, sales tax, or other similar tax on consump- 4 tion, 5 “(F) a tax imposed with respect to trans- 6 actions on a per-unit or per-transaction basis 7 rather than on an ad valorem basis, 8 “(G) a tax on real or personal property, an 9 estate tax, a gift tax, other similar tax, 10 “(H) a tax which would not be an 11 extraterritorial tax or discriminatory tax (deter- 12 mined</p>		
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	<p>without regard to this subparagraph) ex- 13 cept by reason of consolidation or loss sharing 14 rules that generally apply only with respect to 15 income of tax residents of the foreign country, 16 or 17 “(I) any other tax identified by the Sec- 18 retary for purposes of this paragraph. 19 “(d) OTHER DEFINITIONS.—For purposes of this 20 section— 21 “(1) DISCRIMINATORY FOREIGN COUNTRY.— 22 The term ‘discriminatory foreign country’ means any 23 foreign country which has one or more unfair for- 24 eign taxes. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01038 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1039 •HR 1 RH “(2) FOREIGN COUNTRY.—The term ‘foreign 1 country’ means a foreign country (or political sub- 2 division thereof) or a dependent territory or posses- 3 sion of a foreign country. Such term does not in- 4 clude any possession of the United States. 5 “(3) TAX.—The term ‘tax’ includes any in- 6 crease in tax whether effectuated by an increase in 7 the rate or base of a tax, by a denial of deductions 8 or credits, or otherwise. 9 “(e) REGULATIONS AND OTHER GUIDANCE.—The 10 Secretary shall issue such regulations or other guidance 11 as may be necessary or appropriate to</p>	
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	<p>carry out the pur- 12 poses of this section, including regulations or other guid- 13 ance which— 14 “(1) provide for such adjustments to the appli- 15 cation of this section as are necessary to prevent the 16 avoidance of the purposes of this section, including 17 the application of this section (including subsections 18 (b)(1)(E) and (c)(2)(A)(ii)) with respect to 19 branches, partnerships, and other entities (whether 20 or not otherwise disregarded for purposes of this 21 chapter), 22 “(2) list the discriminatory foreign countries 23 (and each such country’s applicable date) in guid- 24 ance, and update such guidance on a quarterly basis, 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01039 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1040 •HR 1 RH “(3) provide notice to Congress with respect to 1 changes to the list under paragraph (2), 2 “(4) exercise the authority to provide exceptions 3 under subsections (b)(1), (c)(4), and 4 “(5) prevent the application of subsection 5 (a)(2)(D) from resulting in double counting of 6 amounts for purposes of section 59A(c)(4)(A)(ii).” 7 (b) CLERICAL AMENDMENT.—The table of sections 8 for subpart D of part II of subchapter N of chapter 1 9 is amended by adding at the end the following new item: 10 “Sec. 899.</p>		
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	Enforcement of remedies against unfair foreign taxes.”.		
SEC. 112030. REDUCTION OF EXCISE TAX ON FIREARMS SI-	<p>11 LENCERS. 12 (a) IN GENERAL.—Section 5811(a) is amended to 13 read as follows: 14 “(a) RATE.—There shall be levied, collected, and paid 15 on firearms transferred a tax at the rate of— 16 “(1) \$5 for each firearm transferred in the case 17 of a weapon classified as any other weapon under 18 section 5845(e), 19 “(2) \$0 for each firearm transferred in the case 20 of a silencer (as defined in section 5845(a)(7)), and 21 “(3) \$200 for any other firearm transferred.”. 22 (b) EFFECTIVE DATE.—The amendment made by 23 this section shall apply to transfers after the date of the 24 enactment of this Act. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01040 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1041 •HR 1 RH</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 112031. MODIFICATIONS TO DE MINIMIS ENTRY PRIVI-	<p>1 LEGE FOR COMMERCIAL SHIPMENTS. 2 (a) CIVIL PENALTY.— 3 (1) ADDITIONAL PENALTY IMPOSED.—Section 4 321 of the Tariff Act of 1930 (19 U.S.C. 1321) is 5 amended by adding at the end the following new 6 subsection: 7 “(c) Any person who enters, introduces, facilitates, 8 or attempts to introduce an article into the United States 9 using the privilege of this section, the importation of which 10 violates any other provision of</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>United States law, shall be 11 assessed, in addition to any other penalty permitted by 12 law, a civil penalty of up to \$5,000 for the first violation 13 and up to \$10,000 for each subsequent violation.”. 14 (2) EFFECTIVE DATE.—The amendment made 15 by paragraph (1) shall take effect 30 days after the 16 date of the enactment of this Act. 17 (b) REPEAL OF COMMERCIAL SHIPMENT EXCEP- 18 TION.— 19 (1) REPEAL.— Section 321(a)(2)(B) of such Act 20 (19 U.S.C. 1321(a)(2)(B)) is amended by striking 21 “of this Act, or” and all that follows through “sub- 22 division (2); and” and inserting “of this Act; and”. 23 (2) CONFORMING REPEAL.— Subsection (c) of 24 such section 321, as added by subsection (a) of this 25 section, is repealed. 26</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01041 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1042 •HR 1 RH (3) EFFECTIVE DATE.—The amendments made 1 by this subsection shall take effect on July 1, 2027. 2</p>		
SEC. 112032. LIMITATION ON DRAWBACK OF TAXES PAID	<p>3 WITH RESPECT TO SUBSTITUTED MERCHAN- 4 DISE. 5 Effective for claims filed on or after July 1, 2026, 6 for purposes of drawback of internal revenue tax imposed 7 under chapter 52 of the Internal Revenue Code of 1986, 8 the amount of drawback granted under such Code, or the 9 Tariff Act</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>of 1930, on the export or destruction of sub- 10 stituted merchandise may not exceed the amount of taxes 11 paid (and not returned by refund, credit, or drawback) 12 on the substituted merchandise. 13 PART 2—REMOVING TAXPAYER BENEFITS FOR 14 ILLEGAL IMMIGRANTS 15</p>		
SEC. 112101. PERMITTING PREMIUM TAX CREDIT ONLY FOR	<p>16 CERTAIN INDIVIDUALS. 17 (a) IN GENERAL.—Section 36B(e)(1) is amended by 18 inserting “or, in the case of aliens who are lawfully 19 present, are not eligible aliens” after “individuals who are 20 not lawfully present”. 21 (b) ELIGIBLE ALIENS.—Section 36B(e)(2) is amend- 22 ed— 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01042 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1043 •HR 1 RH (1) by striking “For purposes of this section, 1 an individual” and inserting the following: “For pur- 2 poses of this section— 3 “(A) IN GENERAL.—An individual”, and 4 (2) by adding at the end the following new sub- 5 paragraph: 6 “(B) ELIGIBLE ALIENS.—An individual 7 who is an alien and lawfully present shall be 8 treated as an eligible alien if and only if such 9 individual is, and is reasonably expected to be 10 for the entire period of enrollment for which the 11 credit under this section is being claimed— 12 “(i) an alien who is lawfully admitted 13 for permanent residence under</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>the Immi- 14 gration and Nationality Act (8 U.S.C. 15 1101 et seq.), 16 “(ii) an alien who— 17 “(I) is a citizen or national of the 18 Republic of Cuba, 19 “(II) is the beneficiary of an ap- 20 proved petition under section 203(a) 21 of the Immigration and Nationality 22 Act (8 U.S.C. 1153(a)), 23 “(III) meets all eligibility re- 24 quirements for an immigrant visa but 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01043 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1044 •HR 1 RH for whom such a visa is not imme- 1 diately available, 2 “(IV) is not otherwise inadmis- 3 sible under section 212(a) of such Act 4 (8 U.S.C. 1182(a)), and 5 “(V) is physically present in the 6 United States pursuant to a grant of 7 parole in furtherance of the commit- 8 ment of the United States to the min- 9 imum level of annual legal migration 10 of Cuban nationals to the United 11 States specified in the U.S.-Cuba 12 Joint Communique’ on Migration, 13 done at New York September 9, 1994, 14 and reaffirmed in the Cuba-United 15 States: Joint Statement on Normal- 16 ization of Migration, Building on the 17 Agreement of September 9, 1994, 18 done at New York May 2, 1995, or 19 “(iii) an individual who lawfully re- 20 sides in the United States in accordance 21 with a</p>		
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	<p>Compact of Free Association re- 22 ferred to in section 402(b)(2)(G) of the 23 Personal Responsibility and Work Oppor- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01044 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1045 •HR 1 RH tunity Reconciliation Act of 1996 (8 1 U.S.C. 1612(b)(2)(G)).". 2 (c) CONFORMING AMENDMENTS.— 3 (1) VERIFICATION OF INFORMATION.—Section 4 1411 of the Patient Protection and Affordable Care 5 Act (42 U.S.C. 18081) is amended— 6 (A) in subsection (a)— 7 (i) in paragraph (1), by striking “and 8 section 36B(e) of the Internal Revenue 9 Code of 1986”; and 10 (ii) in paragraph (2)— 11 (I) in subparagraph (A), by strik- 12 ing “and” at the end; 13 (II) in subparagraph (B), by add- 14 ing “and” at the end; and 15 (III) by adding at the end the 16 following new subparagraph: 17 “(C) in the case such individual is an alien 18 lawfully present in the United States, whether 19 such individual is an eligible alien (within the 20 meaning of section 36B(e)(2) of such Code);”; 21 (B) in subsection (b)(3), by adding at the 22 end the following new subparagraph: 23 “(D) IMMIGRATION STATUS.—In the case 24 the individual’s eligibility is based on an attes- 25 VerDate Sep 11 2014 02:44 May</p>		
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 01045 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1046 •HR 1 RH tation of the enrollee’s immigration status, an 1 attestation that such individual is an eligible 2 alien (within the meaning of 36B(e)(2) of the 3 Internal Revenue Code of 1986).”; and 4 (C) in subsection (c)(2)(B)(ii), by adding 5 at the end the following new subclause: 6 “(III) In the case of an indi- 7 vidual described in clause (i)(I) with 8 respect to whom a premium tax credit 9 or reduced cost-sharing under section 10 36B of the Internal Revenue Code of 11 1986 or section 1402 is being claimed, 12 the attestation that the individual is 13 an eligible alien (within the meaning 14 of section 36B(e)(2) of such Code).”. 15 (2) ADVANCE DETERMINATIONS.— Section 16 1412(d) of the Patient Protection and Affordable 17 Care Act (42 U.S.C. 18082(d)) is amended by in- 18 serting before the period at the end the following: 19 “or, in the case of aliens who are lawfully present, 20 are not eligible aliens (within the meaning of section 21 36B(e)(2) of the Internal Revenue Code of 1986)”. 22 (3) COST-SHARING REDUCTIONS.—Section 23 1402(e) of the Patient Protection and Affordable 24 Care Act (42 U.S.C. 18071(e)) is amended— 25 VerDate Sep 11 2014 02:44 May</p>	
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	<p>21, 2025 Jkt 059200 PO 00000 Frm 01046 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1047 •HR 1 RH (A) in the header, by inserting “OR NOT 1 ELIGIBLE ALIENS” after “INDIVIDUALS NOT 2 LAWFULLY PRESENT”; 3 (B) in paragraph (1), in the matter pre- 4 ceding subparagraph (A), by inserting “or, in 5 the case of an alien who is lawfully present, is 6 not an eligible alien (within the meaning of sec- 7 tion 36B(e)(2) of the Internal Revenue Code of 8 1986)” after “not lawfully present”; and 9 (C) by amending paragraph (2) to read as 10 follows: 11 “(2) ELIGIBLE ALIENS.—For purposes of this 12 section, an individual shall be treated as an eligible 13 alien (within the meaning of section 36B(e)(2) of 14 the Internal Revenue Code of 1986) if, and only if, 15 the individual is, and for the entire period of enroll- 16 ment for which the cost-sharing reduction under this 17 section is being claimed is reasonably expected to be, 18 such an alien.”. 19 (4) BASIC HEALTH PROGRAMS.— Section 20 1331(e)(1) of the Patient Protection and Affordable 21 Care Act (42 U.S.C. 18051(e)(1)) is amended by in- 22 serting before the period at the end the following: 23 “or, in the case of an alien who is lawfully present, 24 an individual who is not an eligible alien (as defined 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO</p>		
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	<p>00000 Frm 01047 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1048 •HR 1 RH in section 36B(e)(2) of the Internal Revenue Code 1 of 1986". 2 (5) EFFECTIVE DATE.—The amendments made 3 by this subsection shall apply with respect to plan 4 years beginning on or after January 1, 2027. 5 (d) CLERICAL AMENDMENTS.— 6 (1) The heading for section 36B(e) is amended 7 by inserting "AND NOT ELIGIBLE ALIENS" after 8 "INDIVIDUALS NOT LAWFULLY PRESENT". 9 (2) The heading for section 36B(e)(2) is 10 amended by inserting "; ELIGIBLE ALIENS" after 11 "LAWFULLY PRESENT". 12 (e) REQUIREMENT TO MAINTAIN MINIMUM ESSEN- 13 TIAL COVERAGE.—Section 5000A(d)(3) is amended by 14 striking "an alien lawfully present in the United States" 15 and inserting "an eligible alien (within the meaning of sec- 16 tion 36B(e)(2))". 17 (f) REGULATIONS.—The Secretary of the Treasury 18 and the Secretary of Health and Human Services may 19 each prescribe such rules and other guidance as may be 20 necessary or appropriate to carry out the amendments 21 made by this section. 22 (g) EFFECTIVE DATE.—The amendments made by 23 this section (other than the amendments made by sub- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm</p>	
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	01048 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1049 •HR 1 RH section (c)) shall apply to taxable years beginning after 1 December 31, 2026. 2		
SEC. 112102. CERTAIN ALIENS TREATED AS INELIGIBLE	3 FOR PREMIUM TAX CREDIT. 4 (a) IN GENERAL.—Section 36B(e)(2), as amended by 5 the preceding provisions of this Act, is amended by adding 6 at the end the following new subparagraph: 7 “(C) ELIGIBLE ALIENS.— Notwithstanding 8 subparagraph (B), an individual who is an alien 9 and lawfully present shall be treated as an eligi- 10 ble alien if and only if such individual is not, 11 and is reasonably expected not to be for the en- 12 tire period of enrollment for which the credit 13 under this section is being claimed— 14 “(i) an alien granted, or with a pend- 15 ing application for, asylum under section 16 208 of the Immigration and Nationality 17 Act, 18 “(ii) an alien granted parole under 19 section 212(d)(5) or 236(a)(2)(B) of the 20 Immigration and Nationality Act, 21 “(iii) an alien granted temporary pro- 22 tected status under section 244 of the Im- 23 migration and Nationality Act, 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01049 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1050 •HR 1 RH “(iv) an alien granted deferred action 1 or	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>deferred enforced departure, or 2</p> <p>“(v) an alien granted withholding of 3 removal under section 241(b)(3) of the Im- 4 migration and Nationality Act.”. 5 (b) EFFECTIVE DATE.—The amendment made by 6 this section shall apply to taxable years beginning after 7 December 31, 2026. 8</p>		
SEC. 112103. DISALLOWING PREMIUM TAX CREDIT DURING	<p>9 PERIODS OF MEDICAID INELIGIBILITY DUE 10 TO ALIEN STATUS. 11 (a) IN GENERAL.—Section 36B(c)(1) is amended by 12 striking subparagraph (B) and by redesignating subpara- 13 graphs (C), (D), and (E) as subparagraphs (B), (C), and 14 (D), respectively. 15 (b) CONFORMING AMENDMENTS.— 16 (1) Section 36B(g)(4)(A) is amended by strik- 17 ing “subsection (c)(1)(C)” and inserting “subsection 18 (c)(1)(B)”. 19 (2) Section 1331(e)(1)(B) of the Patient Pro- 20 tection and Affordable Care Act (42 U.S.C. 21 18051(e)(1)(B)) is amended by striking “, or, in the 22 case of” and all that follows through “such alien 23 status”. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01050 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1051 •HR 1 RH (3) Section 1402(b) of such Act (42 U.S.C. 1 18071(b)) is amended by striking the second sen- 2 tence. 3 (c) REGULATIONS.—The Secretary of the Treasury 4 and the Secretary of Health and Human Services may 5</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>each prescribe such rules and other guidance as may be necessary or appropriate to carry out the amendments made by this section.</p> <p>(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.</p>		
SEC. 112104. LIMITING MEDICARE COVERAGE OF CERTAIN	<p>12 INDIVIDUALS.</p> <p>13 Title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) is amended by adding at the end the following new section:</p> <p>16 “SEC. 1899C. LIMITING MEDICARE COVERAGE OF CERTAIN INDIVIDUALS.</p> <p>18 “(a) IN GENERAL.—Notwithstanding section 226, section 226A, section 401 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, or any other provision of this title, but subject to subsection (b),</p> <p>22 an individual may be entitled to, or enrolled for, benefits under this title only if the individual is—</p> <p>24 “(1) a citizen or national of the United States;</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01051 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1052 •HR 1 RH “(2) an alien who is lawfully admitted for permanent residence under the Immigration and Nationality Act;</p> <p>3 “(3) an alien who—</p> <p>4 “(A) is a citizen or national of the Republic of Cuba;</p> <p>6 “(B) is the beneficiary of an approved petition under section</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>203(a) of the Immigration 8 and Nationality Act; 9 “(C) meets all eligibility requirements for 10 an immigrant visa but for whom such a visa is 11 not immediately available; 12 “(D) is not otherwise inadmissible under 13 section 212(a) of such Act; and 14 “(E) is physically present in the United 15 States pursuant to a grant of parole in further- 16 ance of the commitment of the United States to 17 the minimum level of annual legal migration of 18 Cuban nationals to the United States specified 19 in the U.S.-Cuba Joint Communique’ on Migra- 20 tion, done at New York September 9, 1994, and 21 reaffirmed in the Cuba-United States: Joint 22 Statement on Normalization of Migration, 23 Building on the Agreement of September 9, 24 1994, done at New York May 2, 1995; or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01052 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1053 •HR 1 RH “(4) an individual who lawfully resides in the 1 United States in accordance with a Compact of Free 2 Association referred to in section 402(b)(2)(G) of 3 the Personal Responsibility and Work Opportunity 4 Reconciliation Act of 1996. 5 “(b) APPLICATION TO INDIVIDUALS CURRENTLY EN- 6 TITLED TO OR ENROLLED FOR BENEFITS.— 7 “(1) IN GENERAL.—In the case of</p>		
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	<p>an individual 8 who is entitled to, or enrolled for, benefits under this 9 title as of the date of the enactment of this section, 10 subsection (a) shall apply beginning on the date that 11 is 1 year after such date of enactment. 12 “(2) REVIEW BY COMMISSIONER OF SOCIAL SE- 13 CURITY.— 14 “(A) IN GENERAL.—Not later than 6 15 months after the date of the enactment of this 16 section, the Commissioner of Social Security 17 shall complete a review of individuals entitled 18 to, or enrolled for, benefits under this title as 19 of such date of enactment for purposes of iden- 20 tifying individuals not described in any of para- 21 graphs (1) through (4) of subsection (a). 22 “(B) NOTICE.—The Commissioner of So- 23 cial Security shall notify each individual identi- 24 fied under the review conducted under subpara- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01053 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1054 •HR 1 RH graph (A) that such individual’s entitlement to, 1 or enrollment for, benefits under this title will 2 be terminated as of the date that is 1 year after 3 the date of the enactment of this section. Such 4 notification shall be made as soon as practicable 5 after such identification and in a manner de- 6 signed to ensure such individual’s</p>		
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	comprehen- 7 sion of such notification.”. 8		
SEC. 112105. EXCISE TAX ON REMITTANCE TRANSFERS.	<p>9 (a) IN GENERAL.—Chapter 36 is amended by insert- 10 ing after subchapter B the following new subchapter: 11 “Subchapter C—Remittance Transfers 12 “Sec. 4475. Imposition of tax. “SEC. 4475. IMPOSITION OF TAX. 13 “(a) IN GENERAL.—There is hereby imposed on any 14 remittance transfer a tax equal to 5 percent of the amount 15 of such transfer. 16 “(b) PAYMENT OF TAX.— 17 “(1) IN GENERAL.—The tax imposed by this 18 section with respect to any remittance transfer shall 19 be paid by the sender with respect to such transfer. 20 “(2) COLLECTION.—The remittance transfer 21 provider with respect to any remittance transfer 22 shall collect the amount of the tax imposed under 23 subsection (a) with respect to such transfer from the 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01054 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1055 •HR 1 RH sender and remit such tax quarterly to the Secretary 1 at such time and in such manner as provided by the 2 Secretary. 3 “(3) SECONDARY LIABILITY.—Where any tax 4 imposed by subsection (a) is not paid at the time the 5 transfer is made, then to the extent that such tax 6 is not collected, such tax shall be paid by the remit- 7 tance transfer</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>provider. 8 “(c) EXCEPTION FOR REMITTANCE TRANSFERS 9 SENT BY CITIZENS AND NATIONALS OF THE UNITED 10 STATES THROUGH CERTAIN PROVIDERS.—</p> <p>11 “(1) IN GENERAL.—Subsection (a) shall not 12 apply to any remittance transfer with respect to 13 which the remittance transfer provider is a qualified 14 remittance transfer provider and the sender is a 15 verified United States sender. 16 “(2) QUALIFIED REMITTANCE TRANSFER PRO- 17 VIDER.—For purposes of this subsection, the term 18 ‘qualified remittance transfer provider’ means any 19 remittance transfer provider which enters into a 20 written agreement with the Secretary pursuant to 21 which such provider agrees to verify the status of 22 senders as citizens or nationals of the United States 23 in such manner, and in accordance with such proce- 24 dures, as the Secretary may specify. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01055 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1056 •HR 1 RH “(3) VERIFIED UNITED STATES SENDER.—For 1 purposes of this subsection, the term ‘verified United 2 States sender’ means any sender who is verified by 3 a qualified remittance transfer provider as being a 4 citizen or national of the United States pursuant to 5 an agreement</p>		
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	<p>described in paragraph (2). 6 “(d) DEFINITIONS.—For purposes of this section, the 7 terms ‘remittance transfer’, ‘remittance transfer provider’, 8 ‘designated recipient’, and ‘sender’ shall each have the re- 9 spective meanings given such terms by section 920(g) of 10 the Electronic Fund Transfer Act (15 U.S.C. 1693o-1; re- 11 lating to “Remittance Transfers”). 12 “(e) APPLICATION OF ANTI-CONDUIT RULES.—For 13 purposes of section 7701(l) with respect to any multiple- 14 party arrangements involving the sender, a remittance 15 transfer shall be treated as a financing transaction.”. 16 (b) REFUNDABLE INCOME TAX CREDIT ALLOWED 17 TO CITIZENS AND NATIONALS OF THE UNITED STATES 18 FOR EXCISE TAX ON REMITTANCE TRANSFERS.—Subpart 19 C of part IV of subchapter A of chapter 1 is amended 20 by inserting after section 36B the following new section: 21 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01056 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1057 •HR 1 RH “SEC. 36C. CREDIT FOR EXCISE TAX ON REMITTANCE 1 TRANSFERS OF CITIZENS AND NATIONALS OF 2 THE UNITED STATES. 3 “(a) IN GENERAL.—In the case of any individual, 4 there shall be allowed as a credit against the tax imposed 5 by this subtitle for any taxable year an amount</p>		
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	<p>equal to 6 the aggregate amount of taxes paid by such individual 7 under section 4475 during such taxable year. 8 “(b) SOCIAL SECURITY NUMBER REQUIREMENT.— 9 “(1) IN GENERAL.—No credit shall be allowed 10 under this section unless the taxpayer includes on 11 the return of tax for the taxable year— 12 “(A) the individual’s social security num- 13 ber, and 14 “(B) if the individual is married, the social 15 security number of such individuals’s spouse. 16 “(2) SOCIAL SECURITY NUMBER.—For pur- 17 poses of this subsection, the term ‘social security 18 number’ has the meaning given such term in section 19 24(h)(7). 20 “(3) MARRIED INDIVIDUALS.—Rules similar to 21 the rules of section 32(d) shall apply to this section. 22 “(c) SUBSTANTIATION REQUIREMENTS.—No credit 23 shall be allowed under this section unless the taxpayer 24 demonstrates to the satisfaction of the Secretary that the 25</p> <p>Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01057 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1058 •HR 1 RH tax under section 4475 with respect to which such credit 1 is determined— 2 “(1) was paid by the taxpayer, and 3 “(2) is with respect to a remittance transfer 4 with respect to which the taxpayer provided to the 5</p>		
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	<p>remittance transfer provider the certification and in- 6 formation referred to in section 6050AA(a)(2). 7 “(d) DEFINITIONS.—Any term used in this section 8 which is also used in section 4475 shall have the meaning 9 given such term in section 4475. 10 “(e) APPLICATION OF ANTI-CONDUIT RULES.—For 11 rules providing for the application of the anti-conduit rules 12 of section 7701(l) to remittance transfers, see section 13 4475(e).”. 14 (c) REPORTING BY REMITTANCE TRANSFER PRO- 15 VIDERS.— 16 (1) IN GENERAL.—Subpart B of part III of 17 subchapter A of chapter 61 is amended by adding at 18 the end the following new section: 19 “SEC. 6050AA. RETURNS RELATING TO REMITTANCE 20 TRANSFERS. 21 “(a) IN GENERAL.—Each remittance transfer pro- 22 vider shall make a return at such time as the Secretary 23 may provide setting forth— 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01058 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1059 •HR 1 RH “(1) in the case of a qualified remittance trans- 1 fer provider with respect to remittance transfers to 2 which section 4475(a) does not apply by reason of 3 section 4475(c), the aggregate number and value of 4 such transfers, 5 “(2) in the case of any</p>		
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	<p>remittance transfer not 6 described in paragraph (1) and with respect to 7 which the sender certifies to the remittance transfer 8 provider an intent to claim the credit under section 9 36C and provides the information described in para- 10 graph (1)— 11 “(A) the name, address, and social security 12 number of the sender, 13 “(B) the amount of tax paid by the sender 14 under section 4475(b)(1), and 15 “(C) the amount of tax remitted by the re- 16 mittance transfer provider under section 17 4475(b)(2), and 18 “(3) in the case of any remittance transfer not 19 included under paragraph (1) or (2)— 20 “(A) the aggregate amount of tax paid 21 under section 4475(b)(1) with respect to such 22 transfers, and 23 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01059 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1060 •HR 1 RH “(B) the aggregate amount of tax remitted 1 under section 4475(b)(2) with respect to such 2 transfers. 3 “(b) STATEMENT TO BE FURNISHED TO NAMED 4 PERSONS.—Every person required to make a return under 5 subsection (a) shall furnish, at such time as the Secretary 6 may provide, to each person whose name is required to 7 be set forth in such return a written statement showing— 8 “(1) the name and address of the</p>		
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	<p>information 9 contact of the required reporting person, and 10 “(2) the information described in subsection 11 (a)(2) which relates to such person. 12 “(c) DEFINITIONS.—Any term used in this section 13 which is also used in section 4475 shall have the meaning 14 given such term in such section.”. 15 (2) PENALTIES.—Section 6724(d), as amended 16 by the preceding provisions of this Act, is amend- 17 ed— 18 (A) in paragraph (1)(B), by striking “or” 19 at the end of clause (xxvii), by striking “and” 20 at the end of clause (xxviii) and inserting “or”, 21 and by adding at the end the following new 22 clause: 23</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01060 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1061 •HR 1 RH “(xxix) section 6050AA(a) (relating to 1 returns relating to remittance transfers), 2 and”, and 3 (B) in paragraph (2), by striking “or” at 4 the end of subparagraph (MM), by striking the 5 period at the end of subparagraph (NN) and in- 6 serting “, or”, and by inserting after subpara- 7 graph (NN) the following new subparagraph: 8 “(OO) section 6050AA(b) (relating to 9 statements relating to remittance transfers).”. 10 (d) CONFORMING AMENDMENTS.— 11 (1) Section 6211(b)(4)(A) is amended by insert- 12 ing “36C,” after “36B,”.</p>	
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	<p>13 (2) Section 6213(g)(2), as amended by the pre- 14 ceding provisions of this Act, is amended by striking 15 “and” at the end of subparagraph (Z), by the strik- 16 ing the period at the end of subparagraph (AA) and 17 inserting “, and”, and by inserting after subpara- 18 graph (AA) the following new subparagraph: 19 “(BB) an omission of a correct social secu- 20 rity number under section 36C(b) to be in- 21 cluded on a return.”. 22 (3) Section 1324(b)(2) of title 31, United 23 States Code, is amended by inserting “36C,” after 24 “36B,”.</p> <p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01061 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1062 •HR 1 RH (4) The table of sections for subpart C of part 1 IV of subchapter A of chapter 1 is amended by in- 2 serting after the item relating to section 36B the fol- 3 lowing new item: 4 “Sec. 36C. Credit for excise tax on remittance transfers of citizens and nation- als of the United States.”. (5) The table of sections for subpart B of part 5 III of subchapter A of chapter 61 is amended by 6 adding at the end the following new item: 7 “Sec. 6050AA. Returns relating to remittance transfers.”. (6) The table of subchapters for chapter 36 is 8 amended by inserting after the item relating to sub- 9 chapter B the following new item: 10</p>		
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	<p>“SUBCHAPTER C—REMITTANCE TRANSFERS”. (e) EFFECTIVE DATE.— 11 (1) IN GENERAL.— Except as otherwise provided in this subsection, the amendments made by 13 this section shall apply to transfers made after December 31, 2025. 15 (2) TAX CREDIT.—The amendments made by 16 subsection (b), and paragraphs (1) through (4) of 17 subsection (d), shall apply to taxable years ending 18 after December 31, 2025. 19 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01062 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1063 •HR 1 RH</p>		
SEC. 112106. SOCIAL SECURITY NUMBER REQUIREMENT	<p>1 FOR AMERICAN OPPORTUNITY AND LIFE- 2 TIME LEARNING CREDITS. 3 (a) SOCIAL SECURITY NUMBER OF TAXPAYER REQUIRED.—Section 25A(g)(1) is amended to read as follows: 6 “(1) IDENTIFICATION REQUIREMENT.— 7 “(A) SOCIAL SECURITY NUMBER REQUIREMENT.—No credit shall be allowed under sub- 9 section (a) to a taxpayer unless the taxpayer includes on the return of tax for the taxable 11 year— 12 “(i) such individual’s social security 13 number, 14 “(ii) if the individual is married, the 15 social security number of such individual’s 16 spouse, and 17 “(iii) in the case of a credit with respect to the qualified tuition and related 19</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>expenses of an individual other than the 20 taxpayer or the taxpayer's spouse, the 21 name and social security number of such 22 individual. 23 “(B)</p> <p>INSTITUTION.—No American Opportunity Tax Credit shall be allowed under this 25 section unless the taxpayer includes the</p> <p>em- 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01063 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1064 •HR 1 RH ployer</p> <p>identification number of any institution 1 to which the taxpayer paid qualified tuition and 2 related expenses taken into account under this 3 section on the return of tax for the taxable 4 year. 5 “(C)</p> <p>SOCIAL SECURITY NUMBER DE- 6 FINED.—For purposes of this paragraph, the 7 term ‘social security number’ shall have the 8 meaning given such term in section 24(h)(7).”. 9 (b) RULES RELATED TO MARRIED INDIVIDUALS.— 10 Section 25A(g)(6) is amended to read as follows: 11 “(6) RULES RELATED TO MARRIED INDIVID- 12 UALS.—Rules similar to the rules of section 32(d) 13 shall apply to this section.”. 14 (c)</p> <p>OMISSION TREATED AS MATHEMATICAL OR 15 CLERICAL ERROR.—Section 6213(g)(2)(J) is amended by 16 striking “TIN” and inserting “social security number or 17 employer identification number”. 18 (d) EFFECTIVE</p>		
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	<p>DATE.—The amendments made by 19 this section shall apply to taxable years beginning after 20 December 31, 2025. 21 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01064 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1065 •HR 1 RH PART 3— PREVENTING FRAUD, WASTE, AND 1 ABUSE 2</p>		
SEC. 112201. REQUIRING EXCHANGE VERIFICATION OF ELI-	<p>3 GIBILITY FOR HEALTH PLAN. 4 (a) IN GENERAL.—Section 36B(c) is amended by 5 adding at the end the following new paragraphs: 6 “(5) EXCHANGE ENROLLMENT VERIFICATION 7 REQUIREMENT.— 8 “(A) IN GENERAL.—The term ‘coverage 9 month’ shall not include, with respect to any in- 10 dividual covered by a qualified health plan en- 11 rolled in through an Exchange, any month be- 12 ginning before the Exchange verifies, using ap- 13 plicable enrollment information that shall be 14 provided or verified by the applicant, such indi- 15 vidual’s eligibility— 16 “(i) to enroll in the plan through the 17 Exchange, 18 “(ii) for any advance payment under 19 section 1412 of the Patient Protection and 20 Affordable Care Act of the credit allowed 21 under this section, and 22 “(iii) for any reduced cost-sharing 23 under section 1402 of such Act. 24 “(B) APPLICABLE ENROLLMENT INFORMA- 25</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>TION.—For purposes of subparagraph (A), ap- 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01065 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1066 •HR 1 RH plicable enrollment information shall at least in- 1 clude affirmation of the following information 2 (to the extent relevant in determining eligibility 3 described in subparagraph (A)): 4 “(i) Income. 5 “(ii) Any immigration status. 6 “(iii) Any health coverage status or 7 eligibility for coverage. 8 “(iv) Place of residence. 9 “(v) Family size. 10 “(vi) Such other information as may 11 be determined by the Secretary (in con- 12 sultation with the Secretary of Health and 13 Human Services) as necessary to the 14 verification prescribed under subparagraph 15 (A). 16 “(C) VERIFICATION OF PAST MONTHS.—In 17 the case of a month that begins before 18 verification prescribed by subparagraph (A), 19 such month shall be treated as a coverage 20 month if, and only if, the Exchange verifies for 21 such month (using applicable enrollment infor- 22 mation that shall be provided or verified by the 23 applicant) such individual’s eligibility to have so 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01066 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 1067 •HR 1 RH enrolled, for any such advance payment, and for 1 any such reduced cost-sharing. 2 “(D) EXCHANGE PARTICIPATION; COORDI- 3 NATION WITH OTHER PROCEDURES FOR DETER- 4 MINING ELIGIBILITY.—An individual shall not, 5 solely by reason of failing to meet the require- 6 ments of this paragraph with respect to a 7 month, be treated for such month as ineligible 8 to enroll in a qualified health plan through an 9 Exchange. 10 “(6) EXCHANGE COMPLIANCE WITH FILING RE- 11 QUIREMENTS.—The term ‘coverage month’ shall not 12 include, with respect to any individual covered by a 13 qualified health plan enrolled in through an Ex- 14 change, any month for which the Exchange does not 15 meet the requirements of section 155.305(f)(4) of 16 title 45, Code of Federal Regulations (as published 17 in the Federal Register on March 19, 2025 (90 FR 18 12942)), with respect to the individual.”. 19 (b) PRE- ENROLLMENT VERIFICATION PROCESS RE- 20 QUIRED.—Section 36B(c)(3)(A) is amended— 21 (1) by striking “HEALTH PLAN.—The term” 22 and inserting the following: “HEALTH PLAN.— 23 “(i) IN GENERAL.—The term”, and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01067 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 1068 •HR 1 RH (2) by adding at the end the following new 1 clause: 2 “(ii) PRE-ENROLLMENT VERIFICATION 3 PROCESS REQUIRED.—Such term shall not 4 include any plan enrolled in through an 5 Exchange, unless such Exchange provides 6 a process for pre-enrollment verification 7 through which any applicant may, begin- 8 ning not later than August 1, verify with 9 the Exchange the applicant’s eligibility for 10 enrollment in such plan for plan years be- 11 ginning in the subsequent year, for any ad- 12 vance payment of the credit allowed under 13 this section, and for reduced cost-sharing 14 under section 1402 of the Patient Protec- 15 tion and Affordable Care Act.”. 16 (c) REGULATIONS.—The Secretary of the Treasury 17 and the Secretary of Health and Human Services may 18 each prescribe such rules and other guidance as may be 19 necessary or appropriate to carry out the amendments 20 made by this section. 21 (d) EFFECTIVE DATE.—The amendments made by 22 this section shall apply to taxable years beginning after 23 December 31, 2027. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01068 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1069 •HR 1 RH</p>		
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<p>SEC. 112202. DISALLOWING PREMIUM TAX CREDIT IN CASE</p>	<p>1 OF CERTAIN COVERAGE ENROLLED IN DUR- 2 ING SPECIAL ENROLLMENT PERIOD. 3 (a) IN GENERAL.—Section 36B(c)(3)(A), as amend- 4 ed by the preceding provisions of this Act, is amended by 5 adding at the end the following new clause: 6 “(iii) EXCEPTION IN CASE OF CER- 7 TAIN SPECIAL ENROLLMENT PERIODS.— 8 Such term shall not include any plan en- 9 rolled in during a special enrollment period 10 provided for by an Exchange— 11 “(I) on the basis of the relation- 12 ship of the individual’s expected 13 household income to such a percent- 14 age of the poverty line (or such other 15 amount) as is prescribed by the Sec- 16 retary of Health and Human Services 17 for purposes of such period, and 18 “(II) not in connection with the 19 occurrence of an event or change in 20 circumstances specified by the Sec- 21 retary of Health and Human Services 22 for such purposes.”. 23 (b) REGULATIONS.—The Secretary of Treasury and 24 the Secretary of Health and Human Services shall pre- 25 scribe such rules (including interim final and temporary 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01069 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1070 •HR 1 RH regulations) and other guidance as may be necessary to 1 carry out the purposes of the amendments made by this 2</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>
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	<p>section. 3 (c) EFFECTIVE DATE.—The amendments made by 4 this section shall apply with respect to plans enrolled in 5 during calendar months beginning after the third calendar 6 month ending after the date of the enactment of this Act. 7</p>		
SEC. 112203. ELIMINATING LIMITATION ON RECAPTURE OF	<p>8 ADVANCE PAYMENT OF PREMIUM TAX CRED- 9 IT. 10 (a) IN GENERAL.—Section 36B(f)(2) is amended by 11 striking subparagraph (B). 12 (b) CONFORMING AMENDMENTS.—13 (1) Section 36B(f)(2) is amended by striking 14 “ADVANCE PAYMENTS.—” and all that follows 15 through “If the advance payments” and inserting 16 the following: “ADVANCE PAYMENTS.—If the ad- 17 vance payments”. 18 (2) Section 35(g)(12)(B)(ii) is amended by 19 striking “then section 36B(f)(2)(B) shall be applied 20 by substituting the amount determined under clause 21 (i) for the amount determined under section 22 36B(f)(2)(A)” and inserting “then the amount de- 23 termined under clause (i) shall be substituted for the 24 amount determined under section 36B(f)(2)”. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01070 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1071 •HR 1 RH (c) EFFECTIVE DATE.—The amendment made by 1 this section shall apply to taxable</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	years beginning after 2 December 31, 2025. 3		
SEC. 112204. IMPLEMENTING ARTIFICIAL INTELLIGENCE	<p>4 TOOLS FOR PURPOSES OF REDUCING AND 5 RECOUPING IMPROPER PAYMENTS UNDER 6 MEDICARE. 7 (a) IN GENERAL.—Part E of title XVIII of the Social 8 Security Act (42 U.S.C. 1395x et seq.), as amended by 9 the preceding provisions of this Act, is amended by adding 10 at the end the following new section: 11 “SEC. 1899D. IMPLEMENTING ARTIFICIAL INTELLIGENCE 12 TOOLS FOR PURPOSES OF REDUCING AND 13 RECOUPING IMPROPER PAYMENTS. 14 “(a) IN GENERAL.—Not later than January 1, 2027, 15 the Secretary shall implement such artificial intelligence 16 tools determined appropriate by the Secretary for pur- 17 poses of— 18 “(1) reducing improper payments made under 19 parts A and B; and 20 “(2) identifying any such improper payments so 21 made. 22 “(b) CONTRACTS.—The Secretary shall seek to con- 23 tract with a vendor of artificial intelligence tools and with 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01071 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1072 •HR 1 RH data scientists for purposes of implementing the artificial 1 intelligence tools required under subsection (a). 2 “(c) RECOUPMENT.—The Secretary shall, to the ex- 3 tent practicable,</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>recoup payments identified using the artificial intelligence tools implemented under subsection (a).</p> <p>5 “(d) REPORT.—Not later than January 1, 2029, and 6 not less frequently than annually thereafter, the Secretary 7 shall report to Congress on the implementation of artificial 8 intelligence tools under subsection (a) and the recoupment 9 of improper payments under subsection (c). Such report 10 shall include— 11 “(1) a description of any opportunities for fur- 12 ther reducing rates of improper payments described 13 in subsection (a)(1) or further increasing rates of 14 recoupment of such payments; 15 “(2) the total dollar amount of improper pay- 16 ments recouped in the most recent year for which 17 data is available; and 18 “(3) in the case that the Secretary fails to re- 19 duce the rate of improper payments by 50 percent 20 in such most recent year as compared to the year 21 prior to such most recent year, a description of the 22 reasons for such failure.”. 23 (b)</p> <p>IMPLEMENTATION FUNDING.—</p> <p>24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01072 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1073 •HR 1 RH (1) FEDERAL HOSPITAL INSURANCE TRUST 1 FUND.—The Secretary of Health and Human Serv- 2 ices shall provide for the transfer from the</p>		
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	<p>Federal 3 Hospital Insurance Trust Fund established under 4 section 1817 of the Social Security Act (42 U.S.C. 5 1395i) to the Centers for Medicare & Medicaid Serv- 6 ices Program Management Account of \$12,500,000 7 for fiscal year 2025 for purposes of carrying out the 8 amendment made by this section, to remain available 9 until expended. 10 (2) FEDERAL SUPPLEMENTARY MEDICAL IN- 11 SURANCE TRUST FUND.—The Secretary of Health 12 and Human Services shall provide for the transfer, 13 from the Federal Supplementary Medical Insurance 14 Trust Fund established under section 1841 of the 15 Social Security Act (42 U.S.C. 1395t) to the Cen- 16 ters for Medicare & Medicaid Services Program 17 Management Account of \$12,500,000 for fiscal year 18 2025 for purposes of carrying out the amendment 19 made by this section, to remain available until ex- 20 pended. 21 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01073 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1074 •HR 1 RH</p>		
SEC. 112205. ENFORCEMENT PROVISIONS WITH RESPECT	<p>1 TO COVID-RELATED EMPLOYEE RETENTION 2 CREDITS. 3 (a) INCREASE IN ASSESSABLE PENALTY ON COVID- 4 ERTC PROMOTERS FOR AIDING AND ABETTING UNDER- 5 STATEMENTS OF TAX LIABILITY.—</p>	<p>To be determined based on the specific policy, demographic impact, and implementation challenges.</p>	<p>Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.</p>

	<p>6 (1) IN GENERAL.—If any COVID-ERTC pro- 7 moter is subject to penalty under section 6701(a) of 8 the Internal Revenue Code of 1986 with respect to 9 any COVID-ERTC document, notwithstanding 10 paragraphs (1) and (2) of section 6701(b) of such 11 Code, the amount of the penalty imposed under such 12 section 6701(a) shall be the greater of— 13 (A) \$200,000 (\$10,000, in the case of a 14 natural person), or 15 (B) 75 percent of the gross income derived 16 (or to be derived) by such promoter with re- 17 spect to the aid, assistance, or advice referred 18 to in section 6701(a)(1) of such Code with re- 19 spect to such document. 20 (2) NO INFERENCE.—Paragraph (1) shall not 21 be construed to create any inference with respect to 22 the proper application of the knowledge requirement 23 of section 6701(a)(3) of the Internal Revenue Code 24 of 1986. 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01074 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1075 •HR 1 RH (b) FAILURE TO COMPLY WITH DUE DILIGENCE RE-1 QUIREMENTS TREATED AS KNOWLEDGE FOR PURPOSES 2 OF ASSESSABLE PENALTY FOR AIDING AND ABETTING 3 UNDERSTATEMENT OF TAX LIABILITY.—In the case of 4 any COVID-ERTC promoter, the</p>		
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	<p>knowledge requirement 5 of section 6701(a)(3) of the Internal Revenue Code of 6 1986 shall be treated as satisfied with respect to any 7 COVID-ERTC document with respect to which such pro- 8 moter provided aid, assistance, or advice, if such promoter 9 fails to comply with the due diligence requirements re- 10 ferred to in subsection (c)(1). 11 (c) ASSESSABLE PENALTY FOR FAILURE TO COMPLY 12 WITH DUE DILIGENCE REQUIREMENTS.— 13 (1) IN GENERAL.—Any COVID-ERTC pro- 14 moter which provides aid, assistance, or advice with 15 respect to any COVID-ERTC document and which 16 fails to comply with due diligence requirements im- 17 posed by the Secretary with respect to determining 18 eligibility for, or the amount of, any COVID-related 19 employee retention tax credit, shall pay a penalty of 20 \$1,000 for each such failure. 21 (2) DUE DILIGENCE REQUIREMENTS.— Except 22 as otherwise provided by the Secretary, the due dili- 23 gence requirements referred to in paragraph (1) 24 shall be similar to the due diligence requirements 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01075 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1076 •HR 1 RH imposed under section 6695(g) of the Internal Rev-</p>		
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	<p>1 enue Code of 1986. 2 (3) RESTRICTION TO DOCUMENTS USED IN 3 CONNECTION WITH RETURNS OR CLAIMS FOR RE- 4 FUND.—Paragraph (1) shall not apply with respect 5 to any COVID- ERTC document unless such docu- 6 ment constitutes, or relates to, a return or claim for 7 refund. 8 (4) TREATMENT AS ASSESSABLE PENALTY, 9 ETC.—For purposes of the Internal Revenue Code of 10 1986, the penalty imposed under paragraph (1) shall 11 be treated in the same manner as a penalty imposed 12 under section 6695(g) of such Code. 13 (5) SECRETARY.— For purposes of this sub- 14 section, the term “Secretary” means the Secretary 15 of the Treasury or the Secretary’s delegate. 16 (d) ASSESSABLE PENALTIES FOR FAILURE TO DIS- 17 CLOSE INFORMATION, MAINTAIN CLIENT LISTS, ETC.— 18 For purposes of sections 6111, 6112, 6707 and 6708 of 19 the Internal Revenue Code of 1986— 20 (1) any COVID- related employee retention tax 21 credit (whether or not the taxpayer claims such 22 COVID-related employee retention tax credit) shall 23 be treated as a listed transaction (and as a report- 24 able transaction) with respect to any COVID-ERTC 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01076 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>		
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	<p>1077 •HR 1 RH promoter if such promoter provides any aid, assist- 1 ance, or advice with respect to any COVID-ERTC 2 document relating to such COVID-related employee 3 retention tax credit, and 4 (2) such COVID-ERTC promoter shall be 5 treated as a material advisor with respect to such 6 transaction. 7 (e) COVID-ERTC PROMOTER.—For purposes of 8 this section— 9 (1) IN GENERAL.—The term “COVID-ERTC 10 promoter” means, with respect to any COVID- 11 ERTC document, any person which provides aid, as- 12 sistance, or advice with respect to such document 13 if— 14 (A) such person charges or receives a fee 15 for such aid, assistance, or advice which is 16 based on the amount of the refund or credit 17 with respect to such document and, with respect 18 to such person’s taxable year in which such per- 19 son provided such assistance or the preceding 20 taxable year, the aggregate gross receipts of 21 such person for aid, assistance, and advice with 22 respect to all COVID-ERTC documents exceeds 23 20 percent of the gross receipts of such person 24 for such taxable year, or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01077 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p> <p>1078 •HR 1 RH (B) with respect to such person’s taxable 1 year in which such person provided such</p>		
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	<p>assist- 2 ance or the preceding taxable year— 3 (i) the aggregate gross receipts of 4 such person for aid, assistance, and advice 5 with respect to all COVID–ERTC docu- 6 ments exceeds 50 percent of the gross re- 7 cepts of such person for such taxable year, 8 or 9 (ii) both— 10 (I) such aggregate gross receipts 11 exceeds 20 percent of the gross re- 12 cepts of such person for such taxable 13 year, and 14 (II) the aggregate gross receipts 15 of such person for aid, assistance, and 16 advice with respect to all COVID– 17 ERTC documents (determined after 18 application of paragraph (3)) exceeds 19 \$500,000. 20 (2) EXCEPTION FOR CERTIFIED PROFESSIONAL 21 EMPLOYER ORGANIZATIONS.—The term “COVID– 22 ERTC promoter” shall not include a certified profes- 23 sional employer organization (as defined in section 24 7705 of the Internal Revenue Code of 1986). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01078 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1079 •HR 1 RH (3) AGGREGATION RULE.—For purposes of 1 paragraph (1)(B)(ii)(II), all persons treated as a 2 single employer under subsection (a) or (b) of sec- 3 tion 52 of the Internal Revenue Code of 1986, or 4 subsection (m) or (o) of section 414 of such Code, 5 shall be treated as 1 person. 6 (4)</p>		
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	<p>SHORT TAXABLE YEARS.—In the case of 7 any taxable year of less than 12 months, paragraph 8 (1) shall be applied with respect to the calendar year 9 in which such taxable year begins (in addition to ap- 10 plying to such taxable year).</p> <p>11 (f) COVID-ERTC DOCUMENT.—For purposes of 12 this section, the term “COVID-ERTC document” means 13 any return, affidavit, claim, or other document related to 14 any COVID-related employee retention tax credit, includ- 15 ing any document related to eligibility for, or the calcula- 16 tion or determination of any amount directly related to 17 any COVID-related employee retention tax credit. 18 (g) COVID-RELATED EMPLOYEE RETENTION TAX 19 CREDIT.—For purposes of this section, the term 20 “COVID-related employee retention tax credit” means— 21 (1) any credit, or advance payment, under sec- 22 tion 3134 of the Internal Revenue Code of 1986, 23 and 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01079 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1080 •HR 1 RH (2) any credit, or advance payment, under sec- 1 tion 2301 of the CARES Act. 2 (h) LIMITATION ON CREDIT AND REFUND OF 3 COVID-RELATED EMPLOYEE RETENTION TAX CRED- 4 ITS.—Notwithstanding section 6511 of the Internal Rev- 5 enue</p>		
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	<p>Code of 1986 or any other provision of law, no credit 6 or refund of any COVID-related employee retention tax 7 credit shall be allowed or made after the date of the enact- 8 ment of this Act, unless a claim for such credit or refund 9 is filed by the taxpayer on or before January 31, 2024. 10 (i) AMENDMENTS TO EXTEND LIMITATION ON AS- 11 SESSMENT.— 12 (1) IN GENERAL.—Section 3134(l) is amended 13 to read as follows: 14 “(l) EXTENSION OF LIMITATION ON ASSESSMENT.— 15 “(1) IN GENERAL.—Notwithstanding section 16 6501, the limitation on the time period for the as- 17 sessment of any amount attributable to a credit 18 claimed under this section shall not expire before the 19 date that is 6 years after the latest of— 20 “(A) the date on which the original return 21 which includes the calendar quarter with re- 22 spect to which such credit is determined is filed, 23 “(B) the date on which such return is 24 treated as filed under section 6501(b)(2), or 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01080 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1081 •HR 1 RH “(C) the date on which the claim for credit 1 or refund with respect to such credit is made. 2 “(2) DEDUCTION FOR WAGES TAKEN INTO AC- 3 COUNT</p>		
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	<p>IN DETERMINING IMPROPERLY CLAIMED 4 CREDIT.— 5 “(A) IN GENERAL.—Notwithstanding sec- 6 tion 6511, in the case of an assessment attrib- 7 utable to a credit claimed under this section, 8 the limitation on the time period for credit or 9 refund of any amount attributable to a deduc- 10 tion for improperly claimed ERTC wages shall 11 not expire before the time period for such as- 12 sessment expires under paragraph (1). 13</p> <p>“(B) IMPROPERLY CLAIMED ERTC 14 WAGES.—For purposes of this paragraph, the 15 term ‘improperly claimed ERTC wages’ means, 16 with respect to an assessment attributable to a 17 credit claimed under this section, the wages 18 with respect to which a deduction would not 19 have been allowed if the portion of the credit to 20 which such assessment relates had been prop- 21 erly claimed.”. 22</p> <p>(2) APPLICATION TO CARES ACT CREDIT.—Sec- 23 tion 2301 of the CARES Act is amended by adding 24 at the end the following new subsection: 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01081 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1082 •HR 1 RH “(o) EXTENSION OF LIMITATION ON ASSESSMENT.— 1 “(1) IN GENERAL.—Notwithstanding section 2 6501 of the Internal Revenue Code of 1986, the lim- 3</p>		
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	<p>itation on the time period for the assessment of any 4 amount attributable to a credit claimed under this 5 section shall not expire before the date that is 6 6 years after the latest of— 7 “(A) the date on which the original return 8 which includes the calendar quarter with re- 9 spect to which such credit is determined is filed, 10 “(B) the date on which such return is 11 treated as filed under section 6501(b)(2) of 12 such Code, or 13 “(C) the date on which the claim for credit 14 or refund with respect to such credit is made. 15 “(2) DEDUCTION FOR WAGES TAKEN INTO AC- 16 COUNT IN DETERMINING IMPROPERLY CLAIMED 17 CREDIT.— 18 “(A) IN GENERAL.— Notwithstanding sec- 19 tion 6511 of such Code, in the case of an as- 20 sessment attributable to a credit claimed under 21 this section, the limitation on the time period 22 for credit or refund of any amount attributable 23 to a deduction for improperly claimed ERTC 24 wages shall not expire before the time period 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01082 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p> <p>DSK7ZCZBW3PROD with \$\$_JOB 1083 •HR 1 RH for such assessment expires under paragraph 1 (1). 2 “(B) IMPROPERLY CLAIMED ERTC 3 WAGES.—For purposes of this</p>		
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	<p>paragraph, the 4 term ‘improperly claimed ERTC wages’ means, 5 with respect to an assessment attributable to a 6 credit claimed under this section, the wages 7 with respect to which a deduction would not 8 have been allowed if the portion of the credit to 9 which such assessment relates had been prop- 10 erly claimed.”. 11 (j) EFFECTIVE DATES.— 12 (1) IN GENERAL.—Except as otherwise pro- 13 vided in this subsection, the provisions of this sec- 14 tion shall apply to aid, assistance, and advice pro- 15 vided after March 12, 2020. 16 (2) DUE DILIGENCE REQUIREMENTS.—Sub- 17 sections (b) and (c) shall apply to aid, assistance, 18 and advice provided after the date of the enactment 19 of this Act. 20 (3) LIMITATION ON CREDIT AND REFUND OF 21 COVID-RELATED EMPLOYEE RETENTION TAX CRED- 22 ITS.— Subsection (h) shall apply to credits and re- 23 funds allowed or made after the date of the enact- 24 ment of this Act. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01083 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1084 •HR 1 RH (4) AMENDMENTS TO EXTEND LIMITATION ON 1 ASSESSMENT.—The amendments made by subsection 2 (i) shall apply to assessments made after the date of 3 the enactment of this Act. 4 (k) TRANSITION RULE WITH RESPECT TO REQUIRE- 5 MENTS</p>	
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	<p>TO DISCLOSE INFORMATION, MAINTAIN CLIENT 6 LISTS, ETC.— Any return under section 6111 of the Internal Revenue Code of 1986, or list under section 6112 of such Code, required by reason of subsection (d) of this section to be filed or maintained, respectively, with respect to any aid, assistance, or advice provided by a COVID-11 ERTC promoter with respect to a COVID-ERTC document before the date of the enactment of this Act, shall not be required to be so filed or maintained (with respect to such aid, assistance or advice) before the date which is 90 days after the date of the enactment of this Act. 16 (I) PROVISIONS NOT TO BE CONSTRUED TO CREATE 17 NEGATIVE INFERENCES.— 18 (1) NO INFERENCE WITH RESPECT TO APPLICATION OF KNOWLEDGE REQUIREMENT TO PRE-ENACTMENT CONDUCT OF COVID-ERTC PROMOTERS, 21 ETC.—Subsection (b) shall not be construed to create any inference with respect to the proper application of section 6701(a)(3) of the Internal Revenue Code of 1986 with respect to any aid, assistance, or</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01084 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1085 •HR 1 RH advice provided by any COVID-ERTC promoter on 1 or</p>		
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	<p>before the date of the enactment of this Act (or 2 with respect to any other aid, assistance, or advice 3 to which such subsection does not apply). 4 (2) REQUIREMENTS TO DISCLOSE INFORMA- 5 TION, MAINTAIN CLIENT LISTS, ETC.— Subsections 6 (d) and (k) shall not be construed to create any in- 7 ference with respect to whether any COVID-related 8 employee retention tax credit is (without regard to 9 subsection (d)) a listed transaction (or reportable 10 transaction) with respect to any COVID-ERTC pro- 11 moter; and, for purposes of subsection (k), a return 12 or list shall not be treated as required (with respect 13 to such aid, assistance, or advice) by reason of sub- 14 section (d) if such return or list would be so re- 15 quired without regard to subsection (d). 16 (m) REGULATIONS.—The Secretary (as defined in 17 subsection (c)(5)) shall issue such regulations or other 18 guidance as may be necessary or appropriate to carry out 19 the purposes of this section (and the amendments made 20 by this section). 21</p>		
SEC. 112206. EARNED INCOME TAX CREDIT REFORMS.	<p>22 (a) EARNED INCOME TAX CREDIT CERTIFICATION 23 PROGRAM.— 24 (1) ESTABLISHMENT OF PROGRAM.— 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01085 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>1086 •HR 1 RH (A) IN GENERAL.— Chapter 77 is amended 1 by adding at the end the following new section: 2 “SEC. 7531. EARNED INCOME TAX CREDIT CERTIFICATION 3 PROGRAM. 4 “(a) IN GENERAL.—To avoid duplicative and other 5 erroneous claims under section 32 with respect to a child 6 of the taxpayer, for taxable years beginning after Decem- 7 ber 31, 2027, the Secretary shall establish a program 8 under which, on the taxpayer’s application with respect 9 to the child, the Secretary shall issue an EITC certificate 10 for purposes of section 32 establishing such child’s status 11 as a qualifying child only of the taxpayer for a taxable 12 year. 13 “(b) APPLICATION REQUIREMENTS.— 14 “(1) IN GENERAL.—The Secretary shall not 15 issue to a taxpayer an EITC certificate with respect 16 to a child for a taxable year unless the taxpayer ap- 17 plies under the program with respect to the child 18 and provides such information and supporting docu- 19 mentation as the Secretary shall by regulation pre- 20 scribe as necessary to establish such child as a quali- 21 fying child only of the taxpayer for the taxable year. 22 “(2) TIME AND MANNER OF APPLICATION.— 23 Such application shall be made, and such informa- 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01086 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH</p>	
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	<p>H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1087 •HR 1 RH tion and supporting documentation shall be pro- 1 vided— 2 “(A) in such manner as may be provided 3 by the Secretary for purposes of this section 4 (including establishing an on-line portal), and 5 “(B) not later than the due date for the 6 return of tax for the taxable year or (if later) 7 when the return is filed. 8 “(3) COMPETING CLAIMS.—In the case of more 9 than 1 taxpayer making an application with respect 10 to a child under the program for a taxable year be- 11 ginning during a calendar year, the Secretary shall 12 not issue an EITC certificate to any such taxpayer 13 with respect to such child for such a taxable year 14 unless the Secretary can establish such child, based 15 on information and supporting documentation pro- 16 vided under paragraph (1), as the qualifying child 17 only of one such taxpayer for such a taxable year. 18 “(c) TREATMENT OF CREDIT WITHOUT CERTIFI- 19 CATION UNDER PROGRAM.—For taxable years beginning 20 after December 31, 2027— 21 “(1) IN GENERAL.—In the case of a taxpayer 22 who takes into account as a qualifying child under 23 section 32 a child for whom an EITC certificate has 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01087 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>		
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	<p>DSK7ZCZBW3PROD with \$\$_JOB 1088 •HR 1 RH not been issued for the taxable year to the tax- 1 payer— 2 “(A) the Secretary shall not credit the por- 3 tion of any overpayment for such taxable year 4 that is attributable to the taxpayer taking into 5 account such child as a qualifying child, unless 6 the taxpayer obtains, not later than the due 7 date for the return for the taxable year, an 8 EITC certificate with respect to such child for 9 such taxable year, and 10 “(B) if the taxpayer fails to so obtain an 11 EITC certificate, such failure shall be treated— 12 “(i) as an omission of information re- 13 quired by section 32 with respect to such 14 child, and 15 “(ii) as arising out of a mathematical 16 or clerical error and assessed according to 17 section 6213(b)(1). 18 “(2) TERMINATION OF CERTIFICATION.—In the 19 case of a taxpayer who for a taxable year takes into 20 account as a qualifying child under section 32 a 21 child for whom an EITC certificate is terminated for 22 such taxable year, such termination shall be treated 23 in the same manner as a failure to obtain an EITC 24 certificate under paragraph (1)(B). 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01088 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1089 •HR 1 RH “(d) TRANSITION</p>		
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	<p>RULES FOR TAXABLE YEARS BE- 1 GINNING BEFORE 2028.— 2 “(1) IN GENERAL.—If for any taxable year be- 3 ginning after December 31, 2023, and before Janu- 4 ary 1, 2027, more than 1 taxpayer makes a claim 5 for credit under section 32 taking into account the 6 same child as a qualifying child, then the Secretary 7 shall send notice to each such taxpayer (by certified 8 or registered mail to the last known address of the 9 taxpayer) detailing the resultant treatment of such 10 taxpayers under paragraph (2) with respect to such 11 child for any subsequent taxable years beginning be- 12 fore 2028. 13 “(2) SUBSEQUENT TAXABLE YEARS BEGINNING 14 BEFORE 2028.—In the case of a child with respect 15 to whom paragraph (1) applied by reason of claims 16 for credit for a taxable year, for any subsequent tax- 17 able years beginning before January 1, 2028— 18 “(A) subject to subparagraph (B), the Sec- 19 retary shall not credit the portion of any over- 20 payment for the taxable year that is attrib- 21 utable to a taxpayer taking into account such 22 child as a qualifying child under section 32 23 until the 15th day of October following the end 24 of the taxable year, and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01089 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1090 •HR 1 RH “(B) if more than</p>		
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	<p>one taxpayer makes a 1 claim for such credit for the taxable year taking 2 into account such child as a qualifying child, so 3 taking such child into account shall be treat- 4 ed— 5 “(i) as an omission of information re- 6 quired by section 32 with respect to such 7 child, and 8 “(ii) as arising out of a mathematical 9 or clerical error and assessed according to 10 section 6213(b)(1). 11 “(e) QUALIFYING CHILD.—For purposes of this sec- 12 tion, the term ‘qualifying child’ has the meaning given 13 such term under section 32(c)(3). 14 “(f) REBUTTAL OF TREATMENT.—Treatment under 15 subsection (c) or (d)(2)(B) as having omitted information 16 required by section 32 may be rebutted by providing such 17 information and supporting documentation as satisfac- 18 torily demonstrates the child is a qualifying child of the 19 taxpayer for the taxable year. 20 “(g) RESTRICTIONS ON TAXPAYERS WHO IMPROP- 21 ERLY USE PROGRAM.— 22 “(1) IN GENERAL.—A taxpayer shall not be 23 permitted to apply for an EITC certificate under the 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01090 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1091 •HR 1 RH program for any taxable year in the disallowance pe- 1 riod. 2 “(2) DISALLOWANCE</p>		
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	<p>PERIOD.—For purposes of 3 paragraph (1), the disallowance period is— 4 “(A) the period of 10 taxable years after 5 the most recent taxable year for which there 6 was a penalty imposed under 6720D on the tax- 7 payer (but only if such penalty has been im- 8 posed on such taxpayer more than once, at least 9 one instance of which was due to fraud under 10 section 6720D(b)), 11 “(B) the period of 2 taxable years after 12 the most recent taxable year for which there 13 was a penalty imposed under 6720D on the tax- 14 payer (but only if such penalty has been im- 15 posed on such taxpayer more than once due to 16 reckless or intentional disregard of rules and 17 regulations (but not imposed due to fraud)), 18 and 19 “(C) any disallowance period with respect 20 to the taxpayer under section 32(k)(1). 21 “(h)</p> <p>REGULATIONS.—The Secretary shall prescribe 22 such rules as may be necessary or appropriate to carry 23 out the program and purposes of this section, including— 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01091 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1092 •HR 1 RH “(1) a process for establishing alternating tax- 1 able year treatment of a child as a qualifying child 2 under a custodial arrangement, 3 “(2)</p>		
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	<p>notwithstanding subsection (d)(2), a process for— 5 “(A) establishing the status of a child as 6 a qualifying child of the taxpayer under section 7 32 for taxable years to which such subsection 8 applies, and 9 “(B) allowing credit or refunds attributable to such status, 11 “(3) a simplified process for re-certifying a 12 child as a qualifying child only of the taxpayer for 13 a taxable year, and 14 “(4) a process for terminating EITC certificates in the case of competing claims with respect to 16 a child or in cases in which issuance of the certificate is determined by the Secretary to be erroneous.”. 19 (B)</p> <p>CONFORMING AMENDMENT.—Section 20 32 amended by adding at the end the following 21 new subsection: 22 “(o) EITC CERTIFICATE WITH RESPECT TO QUALIFYING CHILDREN.—For rules relating to EITC certificates with respect to qualifying children and duplicate 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01092 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1093 •HR 1 RH claims for the credit allowed under this section, see section 1 7531.”. 2 (C)</p> <p>CLERICAL AMENDMENT.—The table of 3 sections for chapter 77 is amended by adding at 4 the end the following new item: 5 “Sec. 7531. Earned income tax credit</p>		
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	<p>certification program.”. (2) PENALTIES FOR IMPROPER USE OF EITC 6 CERTIFICATE PROGRAM.— 7 (A) IN GENERAL.—Part I of subchapter B 8 of chapter 68 is amended by adding at the end 9 the following new section: 10 “SEC. 6720D. PENALTIES WITH RESPECT TO EITC CERTIFI- 11 CATE PROGRAM. 12 “(a) RECKLESS OR INTENTIONAL DISREGARD.—If— 13 “(1) any person makes a material misstatement 14 or inaccurate representation in an application under 15 section 7531 for an EITC certificate, and 16 “(2) such misstatement or representation was 17 due to reckless or intentional disregard of rules and 18 regulations (but not due to fraud), 19 such person shall pay a penalty of \$100 for each EITC 20 certificate with respect to which such misstatement or rep- 21 resentation was made. 22 “(b) FRAUD.—If a misstatement or representation 23 described in subsection (a)(1) is due to fraud on the part 24 of the person making such misstatement or representa- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01093 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1094 •HR 1 RH tion, in addition to any criminal penalty, such person shall 1 pay a penalty of \$500 for each EITC certificate with re- 2 spect to which such a misstatement or representation was 3 made.”. 4</p>	
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	<p>(B) CLERICAL AMENDMENT.—The table of 5 sections for part I of subchapter B of chapter 68 is amended by adding at the end the following new item: 8 “Sec. 6720D. Penalties with respect to EITC certificate program.”. (3) EFFECTIVE DATE.—The amendments made 9 by this subsection shall apply to taxable years beginning after December 31, 2024. 11 (b) TASK FORCE TO DESIGN A PRIVATE DATA 12 BOUNCING SYSTEM FOR IMPROVEMENTS TO THE EARNED 13 INCOME TAX CREDIT.—Out of any money in the Treasury 14 not otherwise appropriated, there is hereby appropriated 15 \$10,000,000 for the fiscal year ending on September 30, 16 2026, for necessary expenses of the Department of the 17 Treasury, to establish, within 90 days following the date 18 of the enactment of this Act, a task force to provide to 19 the Secretary of the Treasury a report on the following 20 with respect to the administration of the earned income 21 tax credit: 22 (1) Recommendations for improvement of the 23 integrity of such administration. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01094 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1095 •HR 1 RH (2) The potential use of third-party payroll and 1 consumption datasets to verify</p>	
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	<p>income. 2 (3) The integration of automated databases to 3 allow horizontal verification to reduce improper pay- 4 ments, fraud, and abuse. 5 (c) INCREASED EARNED INCOME TAX CREDIT FOR 6 PURPLE HEART RECIPIENTS WHOSE SOCIAL SECURITY 7 DISABILITY BENEFITS ARE TERMINATED BY REASON OF 8 WORK ACTIVITY.— 9 (1) IN GENERAL.—Section 32, as amended by 10 the preceding provisions of this Act, is amended by 11 adding at the end the following new subsection: 12 “(p) INCREASE IN CREDIT FOR PURPLE HEART RE- 13 CIPIENTS WHOSE SOCIAL SECURITY DISABILITY BENE- 14 FITS ARE TERMINATED BY REASON OF WORK ACTIV- 15 ITY.— 16 “(1) IN GENERAL.—In the case of a specified 17 Purple Heart recipient, the credit otherwise deter- 18 mined under subsection (a) for the taxable year shall 19 be increased (whether or not such specified Purple 20 Heart recipient is an eligible individual) by the sum 21 of the SSDI benefit substitution amounts with re- 22 spect to qualified benefit termination months during 23 such taxable year. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01095 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1096 •HR 1 RH “(2) SPECIFIED PURPLE HEART RECIPIENT.— 1</p>	
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	<p>For purposes of this subsection, the term ‘specified 2 Purple Heart recipient’ means any individual— 3 “(A) who received the Purple Heart, 4 “(B) who received disability insurance ben- 5 efit payments under section 223(a) of the So- 6 cial Security Act, and 7 “(C) with respect to whom such disability 8 insurance benefit payments ceased to be pay- 9 able by reason of section 223(e)(1) of such Act. 10 “(3) QUALIFIED BENEFIT TERMINATION 11 MONTH.—For purposes of this subsection— 12 “(A) IN GENERAL.—The term ‘qualified 13 benefit termination month’ means, with respect 14 to any specified Purple Heart recipient, each 15 month during the 12-month period beginning 16 with the first month with respect to which dis- 17 ability insurance benefit payments described in 18 paragraph (2)(B) ceased to be payable as de- 19 scribed in paragraph (2)(C). 20 “(B) EXCEPTION FOR MONTHS FOR WHICH 21 BENEFITS ARE REINSTATED, ETC.—Such term 22 shall not include any month if the specified 23 Purple Heart recipient receives any benefit pay- 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01096 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1097 •HR 1 RH ment under section 223(a) of the Social Secu- 1 rity Act with respect to such month. 2 “(4)</p>		
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	<p>SSDI BENEFIT SUBSTITUTION AMOUNT.— 3 For purposes of this subsection, the term ‘SSDI 4 benefit substitution amount’ means, with respect to 5 specified Purple Heart recipient for any qualified 6 benefit termination month, an amount equal to the 7 disability insurance benefit payment received by such 8 recipient under section 223(a) of the Social Security 9 Act for the month immediately preceding the 12- 10 month period described in paragraph (3)(A). 11 “(5) CERTAIN EITC LIMITATIONS NOT APPLICABLE.—Subsections (a)(2), (d), (e), (f), and (i) shall 13 not apply with respect to the increase under para- 14 graph (1).”. 15 (2) EFFECTIVE DATE.—The amendment made 16 by this subsection shall apply to taxable years end- 17 ing after the date of the enactment of this Act. 18</p>		
SEC. 112207. TASK FORCE ON THE TERMINATION OF DI-	<p>19 RECT FILE. 20 (a) TERMINATION OF DIRECT FILE.— As soon as 21 practicable, and not later than 30 days after the date of 22 the enactment of this Act, the Secretary of the Treasury 23 shall ensure that the Internal Revenue Service Direct File 24 program has been terminated. 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01097 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1098 •HR 1 RH (b) APPROPRIATION FOR TASK FORCE TO DESIGN A 1 BETTER PUBLIC-</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>PRIVATE PARTNERSHIP BETWEEN THE 2 IRS AND PRIVATE SECTOR TAX PREPARATION SERVICES 3 TO PROVIDE FOR FREE TAX FILING TO REPLACE THE 4 EXISTING “FREE FILE” PROGRAM AND ANY “DIRECT 5 EFILE” TAX RETURN SYSTEM.—Out of any money in the 6 Treasury not otherwise appropriated, there is hereby ap- 7 propriated for the fiscal year ending September 30, 2026, 8 for necessary expenses of the Department of the Treasury 9 to deliver to Congress, within 90 days following the date 10 of the enactment of this Act, a report on (1) the cost of 11 a new public-private partnership to provide for free tax 12 filing for up to 70 percent of all taxpayers calculated by 13 adjusted gross income to replace free file and any IRS- 14 run direct file programs; (2) taxpayer opinions and pref- 15 erences regarding a taxpayer-funded, government-run 16 service or a free service provided by the private sector; 17 and (3) assessment of the feasibility of a new approach, 18 how to make the options consistent and simple for tax- 19 payers across all participating providers, how to provide 20 features to address taxpayer needs, and how much money 21 should be appropriated to advertise the new option, 22 \$15,000,000, to remain available until September 30, 23 2026. 24</p> <p>VerDate Sep 11 2014 02:44 May</p>		
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	21, 2025 Jkt 059200 PO 00000 Frm 01098 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1099 •HR 1 RH		
SEC. 112208. POSTPONEMENT OF TAX DEADLINES FOR HOS-	1 TAGES AND INDIVIDUALS WRONGFULLY DE- 2 TAINED ABROAD. 3 (a) PROSPECTIVE RELIEF.— 4 (1) IN GENERAL.— Chapter 77 is amended by 5 inserting after section 7510 the following new sec- 6 tion: 7 “SEC. 7511. TIME FOR PERFORMING CERTAIN ACTS POST- 8 PONED FOR HOSTAGES AND INDIVIDUALS 9 WRONGFULLY DETAINED ABROAD. 10 “(a) TIME TO BE DISREGARDED.— 11 “(1) IN GENERAL.—The period during which 12 an applicable individual was unlawfully or wrongfully 13 detained abroad, or held hostage abroad, shall be 14 disregarded in determining, under the internal rev- 15 enue laws, in respect of any tax liability of such indi- 16 vidual— 17 “(A) whether any of the acts described in 18 section 7508(a)(1) were performed within the 19 time prescribed thereof (determined without re- 20 gard to extension under any other provision of 21 this subtitle for periods after the initial date (as 22 determined by the Secretary) on which such in- 23 dividual was unlawfully or wrongfully detained 24 abroad or held hostage abroad), 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01099 Fmt 6652 Sfmt 6201	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1100 •HR 1 RH “(B) the amount of any interest, penalty, 1 additional amount, or addition to the tax for 2 periods after such date, and 3 “(C) the amount of any credit or refund. 4 “(2) APPLICATION TO SPOUSE.— The provisions 5 of paragraph (1) shall apply to the spouse of any in- 6 dividual entitled to the benefits of such paragraph. 7 “(b) APPLICABLE INDIVIDUAL.— 8 “(1) IN GENERAL.—For purposes of this sec- 9 tion, the term ‘applicable individual’ means any indi- 10 vidual who is— 11 “(A) a United States national unlawfully 12 or wrongfully detained abroad, as determined 13 under section 302 of the Robert Levinson Hos- 14 tage Recovery and Hostage-Taking Account- 15 ability Act (22 U.S.C. 1741), or 16 “(B) a United States national taken hos- 17 tage abroad, as determined pursuant to the 18 findings of the Hostage Recovery Fusion Cell 19 (as described in section 304 of the Robert 20 Levinson Hostage Recovery and Hostage-Tak- 21 ing Accountability Act (22 U.S.C. 1741b)). 22 “(2) INFORMATION PROVIDED TO TREASURY.— 23 For purposes of identifying individuals described in 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01100 Fmt 6652 Sfmt 6201</p> <p>E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1101 •HR 1 RH paragraph (1), not</p>		
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	<p>later than January 1, 2026, and 1 annually thereafter— 2 “(A) the Secretary of State shall provide 3 the Secretary with a list of the individuals de- 4 scribed in paragraph (1)(A), as well as any 5 other information necessary to identify such in- 6 dividuals, and 7 “(B) the Attorney General, acting through 8 the Hostage Recovery Fusion Cell, shall provide 9 the Secretary with a list of the individuals de- 10 scribed in paragraph (1)(B), as well as any 11 other information necessary to identify such in- 12 dividuals. 13 “(c) SPECIAL RULE FOR OVERPAYMENTS.— 14 “(1) IN GENERAL.—Subsection (a) shall not 15 apply for purposes of determining the amount of in- 16 terest on any overpayment of tax. 17 “(2) SPECIAL RULES.—If an individual is enti- 18 tled to the benefits of subsection (a) with respect to 19 any return and such return is timely filed (deter- 20 mined after the application of such subsection), sub- 21 sections (b)(3) and (e) of section 6611 shall not 22 apply. 23 “(d) MODIFICATION OF TREASURY DATABASES AND 24 INFORMATION SYSTEMS.—The Secretary shall ensure that 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01101 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1102 •HR 1 RH databases and information systems of the</p>		
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	<p>Department of 1 the Treasury are updated as necessary to ensure that stat- 2 ute expiration dates, interest and penalty accrual, and col- 3 lection activities are suspended consistent with the appli- 4 cation of subsection (a). 5 “(e) REFUND AND ABATEMENT OF PENALTIES AND 6 FINES IMPOSED PRIOR TO IDENTIFICATION AS APPLICA- 7 BLE INDIVIDUAL.—In the case of any applicable indi- 8 vidual— 9 “(1) for whom any interest, penalty, additional 10 amount, or addition to the tax in respect to any tax 11 liability for any taxable year ending during the pe- 12 riod described in subsection (a)(1) was assessed or 13 collected, and 14 “(2) who was, subsequent to such assessment 15 or collection, determined to be an individual de- 16 scribed in subparagraph (A) or (B) of subsection 17 (b)(1), 18 the Secretary shall abate any such assessment and refund 19 any amount collected to such applicable individual in the 20 same manner as any refund of an overpayment of tax 21 under section 6402.”. 22 (2) CLERICAL AMENDMENT.—The table of sec- 23 tions for chapter 77 is amended by inserting after 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01102 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1103 •HR 1 RH the item relating to section 7510 the following new 1 item: 2 “Sec. 7511. Time for</p>		
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	<p>performing certain acts postponed for hostages and individuals wrongfully detained abroad.”. (3) EFFECTIVE DATE.—The amendments made 3 by this subsection shall apply to taxable years ending after the date of enactment of this Act. 5 (b) REFUND AND ABATEMENT OF PENALTIES AND 6 FINES PAID BY ELIGIBLE INDIVIDUALS.— 7 (1) IN GENERAL.—Section 7511, as added by 8 subsection (a), is amended by adding at the end the 9 following new subsection: 10 “(f) REFUND AND ABATEMENT OF PENALTIES AND 11 FINES PAID BY ELIGIBLE INDIVIDUALS WITH RESPECT 12 TO PERIODS PRIOR TO DATE OF ENACTMENT OF THIS 13 SECTION.— 14 “(1) IN GENERAL.— 15 “(A) ESTABLISHMENT.—Not later than 16 January 1, 2026, the Secretary (in consultation 17 with the Secretary of State and the Attorney 18 General) shall establish a program to allow any 19 eligible individual (or the spouse or any dependent 20 (as defined in section 152) of such individual) to apply for a refund or an abatement 22 of any amount described in paragraph (2) (in-</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01103 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1104 •HR 1 RH cluding interest) to the extent such amount was 1</p>	
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	<p>attributable to the applicable period. 2 “(B) IDENTIFICATION OF INDIVIDUALS.— 3 Not later than January 1, 2026, the Secretary 4 of State and the Attorney General, acting 5 through the Hostage Recovery Fusion Cell (as 6 described in section 304 of the Robert Levinson 7 Hostage Recovery and Hostage-Taking Ac- 8 countability Act (22 U.S.C. 1741b)), shall— 9 “(i) compile a list, based on such in- 10 formation as is available, of individuals 11 who were applicable individuals during the 12 applicable period, and 13 “(ii) provide the list described in 14 clause (i) to the Secretary. 15 “(C) NOTICE.—For purposes of carrying 16 out the program described in subparagraph (A), 17 the Secretary (in consultation with the Sec- 18 retary of State and the Attorney General) shall, 19 with respect to any individual identified under 20 subparagraph (B), provide notice to such indi- 21 vidual— 22 “(i) in the case of an individual who 23 has been released on or before the date of 24 enactment of this subsection, not later 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01104 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1105 •HR 1 RH than 90 days after the date of enactment 1 of this subsection, or 2 “(ii) in the case of an individual who 3 is released after the date of enactment of 4</p>		
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	<p>this subsection, not later than 90 days 5 after the date on which such individual is 6 released, 7 that such individual may be eligible for a refund 8 or an abatement of any amount described in 9 paragraph (2) pursuant to the program de- 10 scribed in subparagraph (A). 11</p> <p>“(D) AUTHORIZATION.— 12 “(i) IN GENERAL.—Subject to clause 13 (ii), in the case of any refund described in 14 subparagraph (A), the Secretary shall 15 issue such refund to the eligible individual 16 in the same manner as any refund of an 17 overpayment of tax. 18</p> <p>“(ii) EXTENSION OF LIMITATION ON 19 TIME FOR REFUND.—With respect to any 20 refund under subparagraph (A)— 21 “(I) the 3-year period of limita- 22 tion prescribed by section 6511(a) 23 shall be extended until the end of the 24 1-year period beginning on the date 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01105 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1106 •HR 1 RH that the notice described in subpara- 1 graph (C) is provided to the eligible 2 individual, and 3 “(II) any limitation under section 4 6511(b)(2) shall not apply. 5 “(2) ELIGIBLE INDIVIDUAL.—For purposes of 6 this subsection, the term ‘eligible individual’ means 7 any applicable individual who, for any taxable year 8 ending during the applicable period, paid or</p>		
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	<p>incurred 9 any interest, penalty, additional amount, or addition 10 to the tax in respect to any tax liability for such 11 year of such individual based on a determination 12 that an act described in section 7508(a)(1) which 13 was not performed by the time prescribed therefor 14 (without regard to any extensions). 15 “(3) APPLICABLE PERIOD.—For purposes of 16 this subsection, the term ‘applicable period’ means 17 the period— 18 “(A) beginning on January 1, 2021, and 19 “(B) ending on the date of enactment of 20 this subsection.”. 21 (2) EFFECTIVE DATE.—The amendment made 22 by this section shall apply to taxable years ending on 23 or before the date of enactment of this Act. 24 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01106 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1107 •HR 1 RH</p>		
SEC. 112209. TERMINATION OF TAX-EXEMPT STATUS OF	<p>1 TERRORIST SUPPORTING ORGANIZATIONS. 2 (a) IN GENERAL.—Section 501(p) is amended by 3 adding at the end the following new paragraph: 4 “(8) APPLICATION TO TERRORIST SUPPORTING 5 ORGANIZATIONS.— 6 “(A) IN GENERAL.—For purposes of this 7 subsection, in the case of any terrorist sup- 8 porting organization— 9 “(i) such organization (and the des- 10</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

	<p>ignation of such organization under sub- 11 paragraph (B)) shall be treated as de- 12 scribed in paragraph (2), and 13 “(ii) the period of suspension de- 14 scribed in paragraph (3) with respect to 15 such organization shall be treated as begin- 16 ning on the date that the Secretary des- 17 ignates such organization under subpara- 18 graph (B) and ending on the date that the 19 Secretary rescinds such designation under 20 subparagraph (D). 21 “(B) TERRORIST SUPPORTING ORGANIZA- 22 TION.—For purposes of this paragraph— 23 “(i) IN GENERAL.—the term ‘terrorist 24 supporting organization’ means any orga- 25 nization which is designated by the Sec- 26 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01107 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1108 •HR 1 RH retary as having provided, during the 3- 1 year period ending on the date of such des- 2 ignition, material support or resources to 3 an organization described in paragraph (2) 4 (determined after the application of this 5 paragraph to such organization) in excess 6 of a de minimis amount. 7 “(ii) MATERIAL SUPPORT OR RE- 8 SOURCES.—The term ‘material support or 9 resources’ has the meaning given such 10 term in subsection (g)(4) of section 2339B 11 of title 18,</p>	
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	<p>United States Code, except that 12 such term shall not include— 13 “(I) support or resources that 14 were approved by the Secretary of 15 State with the concurrence of the At- 16 torney General for purposes of sub- 17 section (j) of such section, or 18 “(II) humanitarian aid provided 19 with the approval of the Office of For- 20 eign Assets Control. 21 “(C) DESIGNATION PROCEDURE.— 22 “(i) NOTICE REQUIREMENT.— Prior to 23 designating any organization as a terrorist 24 supporting organization under subpara- 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01108 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1109 •HR 1 RH graph (B), the Secretary shall mail to the 1 most recent mailing address provided by 2 such organization on the organization’s an- 3 nual return or notice under section 6033 4 (or subsequent form indicating a change of 5 address) a written notice which includes— 6 “(I) a statement that the Sec- 7 retary will designate such organization 8 as a terrorist supporting organization 9 unless the organization satisfies the 10 requirements of subclause (I) or (II) 11 of clause (ii), 12 “(II) the name of the organiza- 13 tion or organizations with respect to 14 which the Secretary has determined 15 such organization provided material 16 support or</p>		
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	<p>sources as described in 17 subparagraph (B), 18 “(III) a description of such mate- 19 rial support or resources except to the 20 extent that the Secretary determines 21 that disclosure of such description 22 would be inconsistent with national 23 security or law enforcement interests, 24 and 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01109 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1110 •HR 1 RH “(IV) if the Secretary makes the 1 determination described in subclause 2 (III), a statement that the Secretary 3 has made such determination and that 4 all or part of the description of such 5 material support or resources is not 6 included in such notice by reason of 7 such determination. 8 “(ii) OPPORTUNITY TO CURE.—In the 9 case of any notice provided to an organiza- 10 tion under clause (i), the Secretary shall, 11 at the close of the 90-day period beginning 12 on the date that such notice was sent, des- 13 ignate such organization as a terrorist sup- 14 porting organization under subparagraph 15 (B) if (and only if) such organization has 16 not (during such period)— 17 “(I) demonstrated to the satisfac- 18 tion of the Secretary that such organi- 19 zation did not provide the material 20 support or</p>		
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	<p>resources referred to in 21 subparagraph (B), 22 “(II) made reasonable efforts to 23 have such support or resources re- 24 turned to such organization and cer- 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01110 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1111 •HR 1 RH tified in writing to the Secretary that 1 such organization will not provide any 2 further support or resources to orga- 3 nizations described in paragraph (2), 4 or 5 “(III) if such notice included a 6 statement described in clause (i)(IV), 7 filed a complaint with a United States 8 district court of competent jurisdiction 9 alleging that Secretary’s determina- 10 tion under clause (i)(III) is erroneous. 11 A certification under subclause (II) shall 12 not be treated as valid if the organization 13 making such certification has provided any 14 other such certification during the pre- 15 ceding 5 years. 16 “(iii) APPLICATION OF OPPORTUNITY 17 TO CURE FOLLOWING COMPLAINT REGARD- 18 ING DETERMINATION TO WITHHOLD DE- 19 Scription OF MATERIAL SUPPORT OR RE- 20 SOURCES.—In the case of a final judgment 21 of a court of competent jurisdiction that 22 the Secretary’s determination under clause 23 (i)(III) was not erroneous, clause (ii) shall 24 be applied without regard to subclause</p>		
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	<p>25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01111 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1112 •HR 1 RH (III) thereof and as though the notice re- 1 ferred to in such clause was sent on the 2 first date that all rights of appeal with re- 3 spect to such final judgement have con- 4 cluded. 5 “(D) RESCISSION.—The Secretary shall re- 6 scind a designation under subparagraph (B) if 7 (and only if)— 8 “(i) the Secretary determines that 9 such designation was erroneous, 10 “(ii) after the Secretary receives a 11 written certification from an organization 12 that such organization did not receive the 13 notice described in subparagraph (C)(i)— 14 “(I) the Secretary determines 15 that it is reasonable to believe that 16 such organization did not receive such 17 notice, and 18 “(II) such organization satisfies 19 the requirements of subclause (I) or 20 (II) of subparagraph (C)(ii) (deter- 21 mined after taking into account the 22 last sentence thereof), or 23 “(iii) the Secretary determines, with 24 respect to all organizations to which the 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01112 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1113 •HR 1 RH material support or resources referred to 1 in</p>		
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	<p>subparagraph (B) were provided, the pe- 2 riods of suspension under paragraph (3) 3 have ended. 4 A certification described in the matter pre- 5 ceding subclause (I) of clause (ii) shall not be 6 treated as valid if the organization making such 7 certification has provided any other such certifi- 8 cation during the preceding 5 years. 9 “(E) ADMINISTRATIVE REVIEW BY INTER- 10 NAL REVENUE SERVICE INDEPENDENT OFFICE 11 OF APPEALS.—In the case of the designation of 12 an organization by the Secretary as a terrorist 13 supporting organization under subparagraph 14 (B), a dispute regarding such designation shall 15 be subject to resolution by the Internal Revenue 16 Service Independent Office of Appeals under 17 section 7803(e) in the same manner as if such 18 designation were made by the Internal Revenue 19 Service and paragraph (5) of this subsection 20 did not apply. 21 “(F) JURISDICTION OF UNITED STATES 22 COURTS.—Notwithstanding paragraph (5), the 23 United States district courts shall have exclu- 24 sive jurisdiction to review any determination of 25</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01113 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB 1114 •HR 1 RH the Secretary under subparagraph (C)(i)(III) 1</p>		
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	<p>and any final determination with respect to an 2 organization's designation as a terrorist sup- 3 porting organization under subparagraph (B). 4 In the case of any such determination which 5 was based on classified information (as defined 6 in section 1(a) of the Classified Information 7 Procedures Act), such information may be sub- 8 mitted to the reviewing court ex parte and in 9 camera. For purposes of this subparagraph, a 10 determination with respect to an organization's 11 designation as a terrorist supporting organiza- 12 tion shall not fail to be treated as a final deter- 13 mination merely because such organization fails 14 to utilize the dispute resolution process of the 15 Internal Revenue Service Independent Office of 16 Appeals provided under subparagraph (E).</p> <p>17 "(G) CLASSIFIED INFORMATION.—The 18 Secretary shall establish policies and procedures 19 for purposes of this paragraph that ensure that 20 employees of the Department of the Treasury 21 comply with all laws regarding the handling and 22 review of classified information (as defined in 23 section 1(a) of the Classified Information Pro- 24 cedures Act).". 25 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01114 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$ JOB</p>		
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	<p>1115 •HR 1 RH (b) EFFECTIVE DATE.—The amendment made by 1 this section shall apply to designations made after the date 2 of the enactment of this Act in taxable years ending after 3 such date. 4</p>		
SEC. 112210. INCREASE IN PENALTIES FOR UNAUTHORIZED	<p>5 DISCLOSURES OF TAXPAYER INFORMATION. 6 (a) IN GENERAL.—Paragraphs (1), (2), (3), (4), and 7 (5) of section 7213(a) are each amended by striking 8 “\$5,000, or imprisonment of not more than 5 years” and 9 inserting “\$250,000, or imprisonment of not more than 10 10 years”. 11 (b) DISCLOSURES OF RETURN INFORMATION OF 12 MULTIPLE TAXPAYERS TREATED AS MULTIPLE VIOLA- 13 TIONS.—Section 7213(a) is amended by adding at the end 14 the following new paragraph: 15 “(6) DISCLOSURES OF RETURN INFORMATION 16 OF MULTIPLE TAXPAYERS TREATED AS MULTIPLE 17 VIOLATIONS.—For purposes of this subsection, a 18 separate violation occurs with respect to each tax- 19 payer whose return or return information is dis- 20 closed in violation of this subsection.”. 21 (c) EFFECTIVE DATE.—The amendments made by 22 this section shall apply to disclosures made after the date 23 of the enactment of this Act. 24</p> <p>VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01115 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on</p>	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

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SEC. 112211. RESTRICTION ON REGULATION OF CONTIN-	1 GENCY FEES WITH RESPECT TO TAX RE- 2 TURNS, ETC. 3 The Secretary of the Treasury may not regulate, pro- 4 hibit, or restrict the use of a contingent fee in connection 5 with tax returns, claims for refund, or documents in con- 6 nection with tax returns or claims for refund prepared on 7 behalf of a taxpayer. 8 Subtitle D— Increase in Debt Limit 9	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.
SEC. 113001. MODIFICATION OF LIMITATION ON THE PUB-	10 LIC DEBT. 11 The limitation under section 3101(b) of title 31, 12 United States Code, as most recently increased by section 13 401(b) of Public Law 118–5 (31 U.S.C. 3101 note), is 14 increased by \$4,000,000,000,000. 15 VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01116 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01117 Fmt 6652 Sfmt 6201 E:\BILLS\H1.RH H1 kjohnson on DSK7ZCZBW3PROD with \$\$_JOB Union Calendar No. 78 119TH CONGRESS 1ST SESSION H. R. 1 [Report No. 119–106] A BILL To provide for reconciliation pursuant to title II of H. Con. Res. 14. MAY 20, 2025 Committed to the Committee of the Whole House on the State of the Union and ordered to be printed VerDate Sep 11 2014 02:44 May 21, 2025 Jkt 059200 PO 00000 Frm 01118 Fmt 6651 Sfmt	To be determined based on the specific policy, demographic impact, and implementation challenges.	Fiscal impact varies by section; cost estimates require CBO scoring or administrative data.

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